

EXHIBIT - A

WR Grace and Co.
 Fee Application Preparation
 Month ended November 30, 2009

Date	Hours	Description of Services Provided	Bill Rate	Extended Cost
FEE APPLICATION PREPARATION				
Name: Melissa Noel				
2-Nov	2.5	Create Q34 reports and letters and submit for review	\$ 156.21	\$ 390.53
	<u>2.5</u>			
Name: Lynda Keorlet				
5-Nov	1.2	Review 34th quarterly fee application and provide comments	\$ 227.33	\$ 272.80
10-Nov	0.2	Coordinate mail out of quarterly fee application	\$ 227.33	\$ 45.47
28-Nov	2.0	Review October fee application and provide comments to N. Johnson (PwC)	\$ 227.33	\$ 454.66
29-Nov	1.5	Review October fee application and provide comments to N. Johnson (PwC)	\$ 227.33	\$ 341.00
	<u>4.9</u>			
Name: Kristina Johnson				
1-Nov	1.0	Preparing fee application.	\$ 156.21	\$ 156.21
2-Nov	0.4	Preparing fee application.	\$ 156.21	\$ 62.48
2-Nov	0.3	Discussing fee application with M. Noel (PwC).	\$ 156.21	\$ 46.86
5-Nov	2.0	Running WIPs and creating email for October time request.	\$ 156.21	\$ 312.42
10-Nov	0.7	Tracking October submissions of time for fee application.	\$ 156.21	\$ 109.35
13-Nov	0.3	Discussing fee application submissions with M. Noel (PwC).	\$ 156.21	\$ 46.86
17-Nov	1.4	Prepare October fee application.	\$ 156.21	\$ 218.69
23-Nov	2.7	Prepare October fee application.	\$ 156.21	\$ 421.77
	<u>8.8</u>			
	<u>16.2</u>	Total Grace Time Tracking Charged Hours	\$	2,879.10

Professional Profiles

WR Grace Time Tracking - Audit

For the Month Ended November 30, 2009

Name of Professional	Position with the Firm	Number of Years in Profession	Project
George B Baccash	Tax Partner	30	Integrated Audit
John Bishop	Audit Partner	10+	Integrated Audit
Thomas E Smith	Audit Partner	21	Integrated Audit
John Edward Newstead	Audit Partner	10+	Integrated Audit
Lawrence Brager	Director	30+	Integrated Audit
David C Sands	Audit Senior Manager	8	Integrated Audit
Justin Bray	Audit Senior Manager	8	Integrated Audit
Brian C Wiegmann	Audit Manager	6	Integrated Audit
Alison Nicole Garleb	Audit Manager	6	Integrated Audit
Damien Hughes	Audit Manager	6	Integrated Audit
Lynda Keorlet	Audit Senior Associate	4	Integrated Audit
Brett Czajkowski	Audit Senior Associate	4	Integrated Audit
Jacqueline Calvo	Tax Senior Associate	3	Integrated Audit
Pavel Katsiak	Audit Senior Associate	3	Integrated Audit
Phillip Crosby	Audit Senior Associate	3	Integrated Audit
Markus Michel	Audit Senior Associate	3	Integrated Audit
Elizabeth Sama	Audit Associate	3	Integrated Audit
Shahin Rahmani	Audit Associate	2	Integrated Audit
Pailin Chaiprasertsiti	Audit Associate	1	Integrated Audit
Kristina N Johnson	Audit Associate	1	Integrated Audit
Shawn C Mcneilly	Audit Associate	1	Integrated Audit
Kathleen Elizabeth Bradley	Audit Associate	<1	Integrated Audit
Ryan P Boyle	Audit Associate	1	Integrated Audit
Totals			

Hourly Bill Rate	Total Hours	Total Compensation
\$ 582.40	3.0	\$ 1,747.20
\$ 935.99	1.0	\$ 935.99
\$ 698.50	42.0	\$ 29,337.00
\$ 647.70	3.1	\$ 2,007.87
\$ 384.80	10.3	\$ 3,963.44
\$ 410.21	5.7	\$ 2,338.20
\$ 410.21	54.3	\$ 22,274.40
\$ 477.52	7.6	\$ 3,629.15
\$ 290.83	76.6	\$ 22,277.58
\$ 428.64	3.7	\$ 1,585.97
\$ 227.33	78.1	\$ 17,754.47
\$ 220.98	28.2	\$ 6,231.64
\$ 218.40	1.6	\$ 349.44
\$ 209.55	125.0	\$ 26,193.75
\$ 220.98	34.6	\$ 7,645.91
\$ 351.12	15.6	\$ 5,477.47
\$ 150.80	8.0	\$ 1,206.40
\$ 156.21	82.6	\$ 12,902.95
\$ 175.26	68.9	\$ 12,075.41
\$ 156.21	85.6	\$ 13,371.58
\$ 156.21	118.0	\$ 18,432.78
\$ 123.19	124.1	\$ 15,287.88
\$ 153.67	92.2	\$ 14,168.37
	1,069.8	\$ 241,194.90

WR Grace & Co.
Time Summary Report - Audit
Month Ended November 30, 2009

Date	Hours	Description of Services Provided
FINANCIAL STATEMENT AUDIT TIME INCURRED		

Name: George Baccash

5-Nov	2.0	Finalize third quarter review procedures
16-Nov	1.0	Review year end issues
	<u>3.0</u>	Total Grace Financial Statement Audit Charged Hours

WR Grace & Co.
Time Summary Report - Audit
Month Ended November 30, 2009

Date	Hours	Description of Services Provided
FINANCIAL STATEMENT AUDIT TIME INCURRED		

Name: John Bishop

30-Nov	1.0	Review year end issues related to 8K requirements
	<u>1.0</u>	Total Grace Financial Statement Audit Charged Hours

WR Grace & Co.

Time Summary Report - Time Tracking

Month ended November 30, 2009

Date	Hours	Description of Services Provided
TIME TRACKING TIME INCURRED		
Name: Thomas E. Smith		
4-Nov	1.2	Meeting with J. Bray (PwC), B. Dockman (Grace), GCP Controller to discuss UK disposal transactions
4-Nov	1.9	Review audit committee meeting materials
4-Nov	2.3	Review Q3 2009 workpapers
4-Nov	0.6	Discuss Q3 2009 tax matters with G. Baccash (PwC)
5-Nov	2.1	Attend audit committee meeting
5-Nov	1.4	Review Q3 2009 workpapers
9-Nov	0.5	Call with A. Garleb (PwC) to discuss agenda for WR Grace Germany visit
12-Nov	0.5	Review 2009 planning information
16-Nov	1.2	Review instructions for PwC Germany
16-Nov	0.4	Review correspondence with PwC Germany in preparation for meetings
16-Nov	0.4	Review bankruptcy news report #200
17-Nov	5.0	Meet with A. Garleb, R. Worster, J. Korbel, and H. Grimm (all PwC) to discuss Germany's audit approach
18-Nov	0.9	Meet with R. Pearce (Grace) and A. Garleb (PwC)
18-Nov	1.5	Meet with T. Hirsch (Grace) and A. Garleb (PwC)
18-Nov	0.4	Discuss Germany audit approach with A. Garleb (PwC)
18-Nov	0.4	Discuss audit status with A. Garleb (PwC)
18-Nov	1.0	Meet with D. Staab (Grace) and A. Garleb (PwC)
18-Nov	1.0	Meet with R. Beck (Grace) and A. Garleb (PwC)
18-Nov	0.8	Meet with T. Hirsch, M. Huck, and A. Novodazkij (Grace) and A. Garleb, R. Worster, and J. Korbel (PwC)
19-Nov	1.8	Meet with A. Garleb, J. Korbel, and S. Schwarze (all PwC) to discuss Germany audit approach
19-Nov	0.8	Meet with M. Huck (Grace) and A. Garleb, J. Korbel, and S. Schwarze (PwC)
19-Nov	0.9	Meet with K. Seibel and P. Stampf (Grace) and A. Garleb, J. Korbel, and S. Schwarze (PwC)
19-Nov	0.8	Meet with M. Heinisch (Grace) and A. Garleb, J. Korbel, and S. Schwarze (PwC)
19-Nov	0.9	Discuss Germany inter-office instructions with A. Garleb, J. Bray, and L. Keorlet (all PwC)
19-Nov	0.8	Discuss audit status with A. Garleb (PwC)
20-Nov	1.5	Review of planning information for 2009 audit
24-Nov	1.1	Meeting with H. LaForce (Grace) to discuss Risk Management and Governance matters
24-Nov	1.6	Meeting with A. Garleb and L. Keorlet (PwC) to discuss planning
24-Nov	4.8	Review of planning information for 2009 audit
30-Nov	2.1	Team update meeting - J. Bray, A. Garleb, L. Keorlet (all PwC).
30-Nov	0.8	Meeting with B. Dockman (Grace) to discuss 8-K reporting for ART transaction
30-Nov	0.6	Discussion with J. Bray (PwC) regarding significant audit transaction
	<u>42.0</u>	Total Grace Financial Statement Audit Charged Hours

WR Grace & Co.

Time Summary Report - Time Tracking

Month ending November 30, 2009

Date	Hours	Description of Services Provided
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Name: John Newstead

2-Nov	0.4	Review information technology testing area for WR Grace engagement
11-Nov	0.5	Review information technology testing area for WR Grace engagement
16-Nov	0.5	Review information technology testing area for WR Grace engagement
19-Nov	0.5	Review information technology testing area for WR Grace engagement
20-Nov	0.4	Review information technology testing area for WR Grace engagement
25-Nov	0.8	Review information technology testing area for WR Grace engagement

3.1**Total Grace Financial Statement Audit Charged Hours**

WR Grace & Co.

Time Summary Report - Time Tracking

Month ended November 30, 2009

Date	Hours	Description of Services Provided
TIME TRACKING TIME INCURRED		

Name: Lawrence Brager

2-Nov	4.3	Review of tax accrual.
3-Nov	0.8	Review of tax accrual.
5-Nov	2.0	Discussions regarding IRS settlement and definition of "effectively settled".
10-Nov	3.2	Perform Sarbanes Oxley 404 tax walkthrough

10.3

Total Grace Financial Statement Audit Charged Hours

WR Grace & Co.

Time Summary Report - Time Tracking

Month ended November 30, 2009

Date	Hours	Description of Services Provided
TIME TRACKING TIME INCURRED		

Name: Dave Sands

3-Nov	1.3	Review of fieldwork (Information Technology General Controls)
12-Nov	2.2	Review of fieldwork (Information Technology General Controls)
20-Nov	0.9	Foreign team coordination, planning (Colombia, Philippines, UK)
24-Nov	1.3	Review of fieldwork (Information Technology General Controls)

<u>5.7</u>	Total Grace Financial Statement Audit Charged Hours
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WR Grace & Co.

Time Summary Report - Time Tracking

Month ended November 30, 2009

Date	Hours	Description of Services Provided
TIME TRACKING TIME INCURRED		
Name: Justin Bray		
2-Nov	1.2	Meeting with A. Garleb (PwC), L. Keorlet (PwC), P. Katsiak (PwC)
2-Nov	0.5	Call with L Brager (PwC), J Calvo (PwC), L Keorlet (PwC)
2-Nov	0.1	Call with T Smith (PwC)
2-Nov	0.9	Review of planning documentation
2-Nov	0.4	Review of 10-Q
2-Nov	0.6	Review of quarterly review workpapers
3-Nov	1.5	Call with A Garleb (PwC), L Keorlet (PwC), P Katsiak (PwC)
3-Nov	2.1	Review of quarterly review workpapers
3-Nov	1.8	Research SEC reporting requirements for divestments
4-Nov	1.2	Meeting with A Garleb (PwC), B Dockman (Grace), T Dyer (Grace)
4-Nov	1.1	Meeting with T Smith (PwC), B Dockman (Grace), V Leo (Grace) and other members of GCP management
4-Nov	0.8	Meeting with T Smith (PwC) and L Keorlet (PwC) regarding controls testing.
4-Nov	0.7	Meeting with T Smith (PwC) and L Keorlet (PwC) regarding third quarter review.
4-Nov	3.6	Review of quarterly review workpapers
4-Nov	0.3	50% Travel time - drive from office to client for meetings
5-Nov	1.6	Audit Committee meeting
5-Nov	0.9	Meetings with Grace management
5-Nov	0.3	50% Travel time - drive from Audit Committee meeting in DC to Grace in Columbia
5-Nov	2.1	Review of quarterly review workpapers for general and planning areas.
5-Nov	2.1	Review of quarterly review workpapers for Corporate, Davison, and GCP areas.
5-Nov	0.6	Review of 10-Q
6-Nov	2.3	Review of quarterly review workpapers
9-Nov	1.3	Review of planning documentation
11-Nov	0.8	Review of accounting for discontinued operations
11-Nov	0.4	Review of accounting for high inflationary currencies
13-Nov	1.2	Meeting with P Katsiak (PwC), B Dockman (Grace), V Leo (Grace), P Hanlen (Grace), D Michael (Grace) and other members of GCP management
13-Nov	0.2	Research accounting for disposition of assets and impairments
16-Nov	1.3	Meeting with L Keorlet (PwC) and P Katsiak (PwC)
16-Nov	1.9	Research accounting for sale of minority interests
16-Nov	1.1	Review of planning documentation
17-Nov	0.7	Call with T Dyer (Grace)
17-Nov	0.3	Call with D Hughes (Grace)
17-Nov	1.6	Research accounting under FAS 160
18-Nov	0.3	Correspondence with V Leo (Grace)
18-Nov	0.2	Review of planning documentation
19-Nov	1.1	Call with T Smith (PwC), A Garleb (PwC), L Keorlet (PwC)
19-Nov	0.4	Correspondence with international teams
19-Nov	0.5	Research accounting under FAS 160
23-Nov	0.3	Call with V Leo (Grace)
23-Nov	5.9	Review contracts associated with asset disposition and research relevant accounting
23-Nov	0.1	Call with B Berkowitz (PwC)
23-Nov	1.1	Research SEC reporting requirements for divestments
30-Nov	1.7	Review documentation on the ART transaction
30-Nov	0.9	Meeting with B Dockman (Grace), T Dyer (Grace) and A Garleb (PwC)
30-Nov	2.2	Meeting with T. Smith (PwC), L Keorlet (PwC) and A Garleb (PwC)
30-Nov	0.3	Meeting with B Dockman (Grace)
30-Nov	0.8	Meeting with T Smith (PwC)
30-Nov	0.2	Review of planning documentation
30-Nov	0.6	Correspondence with V Leo (Grace)
30-Nov	0.2	Call with B Wiegmann (PwC)

<u>54.3</u>	Total Grace Financial Statement Audit Charged Hours
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WR Grace & Co.

Time Summary Report - Time Tracking

Month ended November 30, 2009

Date	Hours	Description of Services Provided
TIME TRACKING TIME INCURRED		
Name: Brian Wiegmann		
23-Nov	1.6	Commence review of draft Toll Manufacturing Agreement and Asset Purchase Agreement related to Project Surf transaction
24-Nov	5.0	Complete review of draft Toll Manufacturing Agreement and Asset Purchase Agreement related to Project Surf transaction and provide comments to audit team for client
25-Nov	1.0	Meeting with PwC audit team to discuss findings of analysis
	<u>7.6</u>	Total Grace Financial Statement Audit Charged Hours

WR Grace & Co.
Time Summary Report - Time Tracking
Month ended November 30, 2009

Date	Hours	Description of Services Provided
TIME TRACKING TIME INCURRED		
Name: Alison Garleb		
2-Nov	0.5	Read and respond to emails in relation to the Grace audit
2-Nov	0.1	Prepare materials for Germany trip
2-Nov	0.8	Review divestments documentation
2-Nov	1.4	Discuss audit status with J. Bray, L. Keorlet, and P. Katsiak (all PwC)
2-Nov	0.5	Perform research over divestments and discuss with P. Katsiak (all PwC)
3-Nov	1.5	Discuss interim audit with J. Bray, L. Keorlet, and P. Katsiak (all PwC)
3-Nov	1.0	Discuss interim audit with L. Keorlet and P. Katsiak (all PwC)
3-Nov	0.8	Plan interim audit steps
3-Nov	0.2	Read and respond to emails in relation to the Grace audit
3-Nov	0.5	Review quarter documentation
4-Nov	0.3	50% Travel time - Drive from another client to Grace
4-Nov	0.4	Read and respond to emails in relation to the Grace audit
4-Nov	3.1	Review Germany inter-office instructions
4-Nov	0.2	Review documents around ART deconsolidation
4-Nov	1.2	Discuss ART transaction with J. Bray (PwC) and T. Dyer and B. Dockman (both Grace)
4-Nov	0.2	Discuss audit status with J. Bray (PwC)
4-Nov	0.2	Discuss Germany inter-office instructions with L. Keorlet (PwC)
4-Nov	0.2	Discuss audit status with P. Katsiak (PwC)
4-Nov	1.4	Review quarter consolidated analytics
4-Nov	1.0	Review and discuss quarter legal documentation with P. Katsiak (PwC)
4-Nov	0.2	Review quarter documentation
5-Nov	2.5	Review quarter documentation
5-Nov	0.5	Review GCP quarter documentation
5-Nov	0.4	Prepare materials for Germany trip
5-Nov	0.3	Review statutory audit teams instruction letter
5-Nov	0.4	Review 10-Q comments
6-Nov	0.7	Discuss audit status with L. Keorlet (PwC)
6-Nov	0.4	Discuss audit status with L. Keorlet and P. Katsiak (all PwC)
6-Nov	0.6	Read Grace contract policy
6-Nov	0.5	Meeting with L. Keorlet, P. Katsiak, N. Johnson, S. McNeilly, and K. Bradley (all PwC) to discuss the interim audit
6-Nov	0.5	Discuss interim audit with L. Keorlet (PwC)
6-Nov	0.5	Discuss contracts process with D. Pate (Grace) and P. Katsiak (PwC)
6-Nov	0.4	Discuss interim audit with L. Keorlet and P. Katsiak (both PwC)
6-Nov	0.4	Review Audit Strategy Memo
9-Nov	3.8	Prepare materials for Germany trip
9-Nov	1.0	Discuss Germany trip and audit status with T. Smith (PwC)
9-Nov	0.3	Discuss audit status with J. Bray (PwC)
10-Nov	1.4	50% Travel time - Travel to Germany for Grace incurred during business hours
11-Nov	1.0	Read and respond to emails in relation to the Grace audit
16-Nov	1.5	Read and respond to emails in relation to the Grace audit
16-Nov	0.5	Review Germany inter-office instructions
17-Nov	0.6	Prepare for Germany meetings
17-Nov	0.3	Review documents around ART deconsolidation
17-Nov	6.1	Meet with T. Smith, R. Worster, J. Korbel, and H. Grimm (all PwC) to discuss Germany's audit approach
17-Nov	0.3	Read and respond to emails in relation to the Grace audit
18-Nov	2.1	Take plant tour of Worms, Germany
18-Nov	0.9	Meet with R. Pearce (Grace) and T. Smith (PwC)
18-Nov	1.5	Meet with T. Hirsch (Grace) and T. Smith (PwC)
18-Nov	0.3	Discuss Germany audit approach with T. Smith (PwC)
18-Nov	0.3	Look at Germany controls documentation

18-Nov	0.3	Discuss audit status with T. Smith (PwC)
18-Nov	1.0	Meet with D. Staab (Grace) and T. Smith (PwC)
18-Nov	1.0	Meet with R. Beck (Grace) and T. Smith (PwC)
18-Nov	0.2	Read and respond to emails in relation to the Grace audit
18-Nov	0.8	Meet with T. Hirsch, M. Huck, and A. Novodazkij (Grace) and T. Smith, R. Worster, and J. Korbel (PwC)
19-Nov	2.0	Meet with T. Smith, J. Korbel, and S. Schwarze (all PwC) to discuss Germany audit approach
19-Nov	1.0	Meet with M. Huck (Grace) and T. Smith, J. Korbel, and S. Schwarze (PwC)
19-Nov	1.0	Meet with K. Seibel and P. Stampp (Grace) and T. Smith, J. Korbel, and S. Schwarze (PwC)
19-Nov	1.0	Meet with M. Heinisch (Grace) and T. Smith, J. Korbel, and S. Schwarze (PwC)
19-Nov	0.3	Review Germany inter-office instructions
19-Nov	1.0	Discuss Germany inter-office instructions with T. Smith, J. Bray, and L. Keorlet (all PwC)
19-Nov	1.0	Discuss audit status with T. Smith (PwC)
20-Nov	1.0	Plan for audit meetings
20-Nov	2.0	50% Travel time - Travel time from Germany for Grace incurred during business hours
24-Nov	1.0	Discuss audit status with L. Keorlet and P. Katsiak (both PwC)
24-Nov	2.9	Review Germany inter-office instructions
24-Nov	0.5	Discuss scheduling with K. Geung and L. Keorlet (both PwC)
24-Nov	1.5	Review and discuss fraud risk assessment memo and summary plan and results with L. Keorlet and P. Katsiak (both PwC)
24-Nov	0.5	Discuss IT audit work with B. Czajkowski, P. Crosby, and L. Keorlet (all PwC)
24-Nov	1.8	Discuss Germany inter-office instructions and fraud risk assessment memo with L. Keorlet and P. Katsiak (both PwC)
25-Nov	1.4	Review documents around ART deconsolidation
25-Nov	1.1	Review and send Germany inter-office instructions
25-Nov	0.4	Read and respond to emails in relation to the Grace audit
25-Nov	1.4	Review fraud risk assessment memo
25-Nov	0.8	Create list of action items for the audit for the next month
30-Nov	0.6	Read and respond to emails in relation to the Grace audit
30-Nov	1.0	Discuss ART transaction with J. Bray (PwC) and T. Dyer and B. Dockman (Grace)
30-Nov	2.4	Discuss audit status with T. Smith, J. Bray, and L. Keorlet (all PwC)

76.6	Total Grace Financial Statement Audit Charged Hours
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WR Grace & Co.
Time Summary Report - Audit
Month Ended November 30, 2009

Date	Hours	Description of Services Provided
FINANCIAL STATEMENT AUDIT TIME INCURRED		

Name: Damien Hughes

24-Nov	2.4	Preparation and review of draft review documentation.
25-Nov	1.3	Preparation and review of draft review documentation.
	<u>3.7</u>	Total Grace Financial Statement Audit Charged Hours

WR Grace & Co.

Time Summary Report - Time Tracking

Month ended November 30, 2009

Date	Hours	Description of Services Provided
Name: Lynda Keorlet		
2-Nov	0.4	Document assigned completion steps
2-Nov	1.2	Call into status meeting with tax team - L.Brager, J.Calvo, J. Bray (all PwC) and research tax case
2-Nov	0.9	Prepare for and attend status meeting with T.Puglisi (Grace) to go over 10Q comments
2-Nov	1.6	Prepare for and conduct team status meeting - attendees were P.Katsiak, A.Garleb, J.Bray (all PwC)
2-Nov	1.9	Follow up on management comments on 10Q
3-Nov	0.3	Create draft internal audit meeting agenda
3-Nov	3.7	Update Germany instruction letter and draft statutory audit team instruction letters
3-Nov	2.4	Attend interim planning meeting with J.Bray, A.Garleb & P.Katsiak (all PwC)
3-Nov	1.6	Document summary of significant matters step and asbestos reserve review
4-Nov	0.6	Research and respond to question from S.Scarlis (Grace) on Venezuela inflation
4-Nov	0.4	Discuss research into statutory audit figures for Dubai with K.Bradley (PwC) and provide materials
4-Nov	3.2	Discuss 10Q comments with J.Bray and T.Smith (both PwC)
4-Nov	2.2	Follow up on management comments on 10Q
4-Nov	1.2	Prepare for and attend joint PwC and Internal Audit planning meeting with P.Katsiak (PwC)
4-Nov	1.3	Update review of earnings per share and discuss process with S.Hawkins (Grace)
4-Nov	0.1	Review step "Inquire about receivables procedures"
5-Nov	2.6	Create interim audit control tools and interim test plans
5-Nov	0.6	Document Australia land sale memo
5-Nov	1.3	Finalize Germany instruction letter and respond to all comments
5-Nov	0.5	Assist systems team in identification of key reports and key contacts
5-Nov	0.6	Tie out management's discussion & analysis
5-Nov	0.3	Review step "Perform analytical procedures - Variance Accounts & Factory Expenses"
5-Nov	0.6	Document step "Submit draft of financial statements to SEC Services"
5-Nov	0.8	Document QRP and engagement leader steps and submit for review
6-Nov	0.3	Discuss tax 404 plan with P.Katsiak (PwC)
6-Nov	0.8	Prepare for and conduct team meeting on interim kick off with A.Garleb, P.Katsiak, K.Bradley, N.Johnson and S.McNeilly (all PwC)
6-Nov	0.2	Email S.Rahmani (PwC) to discuss test plans for next week
6-Nov	0.4	Discuss Grace 404 strategy project with K.Bradley (PwC)
6-Nov	2.7	Draft 2009 interim audit control tool
6-Nov	0.2	Update Grace team calendar
6-Nov	0.3	Follow up on filing status and documentation
6-Nov	0.2	Schedule Accounting and Reporting meeting with management
6-Nov	0.3	Review step "Perform analytical procedures - Variance Accounts & Factory Expenses"
6-Nov	0.2	Document final Q3 interim review tie out step
6-Nov	0.7	Discuss and review entries made only in ECCS
9-Nov	0.4	Discuss audit status with A.Garleb (PwC)
9-Nov	0.2	Review emails with follow up on interim audit control tool
9-Nov	0.4	Review 404 strategy document prepared by K.Bradley (PwC)
10-Nov	1.8	Update Grace scoping and materiality schedules through 9/30/2009 and communicate to team
10-Nov	0.2	Review mapping of UAE subsidiary financial statements
10-Nov	0.3	Discuss update of step "Review minutes, internal audit reports, and significant new contracts" with K.Bradley (PwC)
10-Nov	0.3	Update Grace management information for tracking document
10-Nov	2.8	Research foreign currency translation and discuss with S.Scarlis & T.Dyer (both Grace)
10-Nov	0.8	Discuss 2009 pension test plan with K.Blood (Grace) and reach out to GHRS team to coordinate
10-Nov	0.3	Respond to systems team questions on consolidation process
11-Nov	0.5	Review Columbia Credit & Collections 404 documentation and provide comments
11-Nov	0.4	Review Corporate Treasury 404 documentation and provide comments
11-Nov	0.2	Follow up on overall 404 status and review plan
11-Nov	0.3	Follow up on ART KK testing plan with B.Dockman (Grace) and PwC Japan

11-Nov	0.2	Find out internal earnings call plans for Q4
11-Nov	0.7	Meet with S.Scarlis (Grace) on discontinued operations and Venezuela treatment
11-Nov	0.2	Update interim audit control tool
11-Nov	0.3	Document November 5 Audit Committee meeting
11-Nov	0.3	Discuss interim test plans with K.Bradley (PwC)
11-Nov	2.0	Update Grace scoping and materiality schedules through 9/30/2009 and communicate to team
12-Nov	2.2	Review self insurance reserves draft Marsh report and create test plan
12-Nov	2.5	Update Grace scoping and materiality schedules through 9/30/2009 and communicate to team
12-Nov	0.3	Follow up with Grace contact on journal entry testing procedures
12-Nov	1.0	Draft entity level controls meeting plan for 2009
16-Nov	0.5	Discuss materiality and scoping for Japan audit with J.Bray (PwC) and follow up to client with questions
16-Nov	2.2	Create agenda for internal status update meeting and attend meeting with J.Bray, A.Garleb and T.Smith (all PwC)
16-Nov	0.3	Conduct call with B.Czajkowski (PwC) to discuss consolidation
16-Nov	0.3	Discuss treasury controls testing and respond to internal audit emails
16-Nov	1.5	Review instruction letter comments and make changes to letter
16-Nov	1.0	Research accounting for equity method investees and respond to T.Dyer (Grace)
17-Nov	0.2	Follow up on shared service center and email consideration to T.Smith (PwC)
18-Nov	1.2	Review internal audit meeting agenda and attend group meeting with P.Katsiak (PwC) and internal audit staff
19-Nov	1.7	Participate in instruction letter discussion for PwC Germany with T.Smith, J.Bray and A.Garleb (all PwC) and make necessary changes to the instruction letter
19-Nov	0.9	Follow up on interim audit with S.Rahmani and P.Katsiak (both PwC) separately
24-Nov	0.4	Coordinate interim review requests with PwC specialists
24-Nov	3.0	Review instruction letter comments and make changes to letter, discuss with A.Garleb, P.Katsiak & T.Smith (all PwC)
24-Nov	0.5	Discuss construction products audit plan with A.Garleb and K.Geung (both PwC)
24-Nov	0.5	Discuss systems team memo with P.Crosby and B.Czajkowski (both PwC)
24-Nov	1.6	Discuss T.Smith (PwC) comments on summary plan and results and fraud documentation
24-Nov	0.2	Discuss treasury controls testing and respond to S.McNeilly (PwC)
25-Nov	0.4	Update fraud risk assessment memo
25-Nov	0.6	Update component materiality assessment
30-Nov	0.3	Review agenda for internal audit meeting and provide comments to P.Katsiak (PwC)
30-Nov	2.9	Attend internal status update meeting on Grace audit with J.Bray, A.Garleb and T.Smith (all PwC), draft materials for meeting in preparation
30-Nov	0.6	Document self insurance reserve testing as of interim
30-Nov	0.4	Review and document pension testing as of interim
30-Nov	0.6	Monitor audit progress and create estimated to complete schedule
30-Nov	0.2	Follow up on audit control tool requests status
30-Nov	0.4	Discuss Grace transactions with K.Blood (Grace)
30-Nov	0.5	Review Germany 404 questions

78.1
Total Grace Financial Statement Audit Charged Hours

WR Grace & Co.
 Time Summary Report - Audit
 Month ended November 30, 2009

Date	Hours	Description of Services Provided
FINANCIAL STATEMENT AUDIT TIME INCURRED		
Name: Brett Czajkowski		
2-Nov	0.6	Application controls testing
2-Nov	0.3	ITGC testing
3-Nov	0.4	Application controls testing
4-Nov	1.6	Documentation of application controls and key reports testing.
5-Nov	1.9	Key reports testing
5-Nov	1.5	Application controls testing
6-Nov	0.2	Application controls testing
9-Nov	2.4	Application controls testing
9-Nov	1.2	Discussion of application controls testing results with P. Chaiprasertsiti (PwC)
9-Nov	1.8	SAP user access testing
10-Nov	0.9	Application controls testing
11-Nov	0.6	Application controls testing follow-up with M. Blessing (Grace) and P. Chaiprasertsiti (PwC)
11-Nov	0.4	Application controls testing follow-up with M. Joy (Grace) and P. Chaiprasertsiti (PwC)
11-Nov	0.2	Application controls testing follow-up with B. Gardner (Grace) and P. Chaiprasertsiti (PwC)
11-Nov	2.3	Application controls testing in SAP
11-Nov	1.4	Review of application controls testing documentation
11-Nov	1.5	Key reports testing
12-Nov	0.5	Application controls testing
16-Nov	0.6	Key reports testing
16-Nov	0.3	Application controls testing
17-Nov	0.3	Key reports testing meeting with E. Lerstad (Grace), J. McCarthy (Grace) and R. Boyle (PwC).
17-Nov	0.7	Key reports testing
18-Nov	0.4	Key reports testing meeting with E. Lerstad (Grace), J. McCarthy (Grace), P. Crosby (PwC) and R. Boyle (PwC).
19-Nov	1.0	Key reports testing meeting with E. Lerstad (Grace), J. McCarthy (Grace), E. Taylor (Grace) and R. Boyle (PwC).
19-Nov	1.8	Application controls testing
19-Nov	0.4	Application controls testing follow-up with M. Joy (Grace) and P. Chaiprasertsiti (PwC)
19-Nov	1.7	Key reports testing
24-Nov	0.4	ITGC and application scoping discussion with A. Garleb (PwC), L. Keorlet (PwC) and P. Crosby (PwC)
30-Nov	0.5	Meeting with P. Crosby (PwC) to discuss ITGC testing results and upcoming testing requests
30-Nov	0.4	ITGC testing documentation
	<u>28.2</u>	Total Grace Financial Statement Audit Charged Hours

WR Grace & Co.
Time Summary Report - Time Tracking
Month ended November 30, 2009

Date	Hours	Description of Services Provided
TIME TRACKING TIME INCURRED		

Name: Jacqueline Calvo

2-Nov	1.3	Conference call with PwC Audit regarding Tax Provision
4-Nov	0.3	Discussion with L. Brager (PwC) regarding claim for refund
	<u>1.6</u>	Total Grace Financial Statement Audit Charged Hours

WR Grace & Co.

Time Summary Report - Time Tracking

Month ended November 30, 2009

Date	Hours	Description of Services Provided
TIME TRACKING TIME INCURRED		
Name: Pavel Katsiak		
2-Nov	0.9	Following up with Grace to identify an individual who can assist PwC IT team with systems testing
2-Nov	1.9	Internal Status Update meeting. Present: T. Smith, A. Garleb, L. Keorlet, J. Bray (all PwC).
2-Nov	0.4	Following up with V. Leo (Grace) regarding Grace lease obligation related to the Firestops business divested in Q3
2-Nov	0.3	Updating consolidated analytics testing for Q3 2009
2-Nov	0.5	Wrapping up Firestops and Membranes divestments documentation (updated memos received from V. Leo and L. Breaux - both Grace)
2-Nov	0.5	Following up with T. Puglisi (Grace) and clarifying wording on Management Rep Letter
3-Nov	2.2	Interim Planning meeting. Present: L. Keorlet, A. Garleb, J. Bray (all PwC)
3-Nov	0.7	Circling back with T. Puglisi (Grace) regarding the key spreadsheets listing
3-Nov	0.9	Completing consolidated analytics step
3-Nov	1.1	Completing subsequent events step
3-Nov	1.4	Planning for Chicago for physical inventory testing (Chicago 71st)
3-Nov	0.8	Reviewing/updating legal matters listing received from J. McElhenney (Grace)
3-Nov	0.9	Following up with T. Puglisi (Grace) regarding updated version of the Automated Disclosure Checklist
4-Nov	1.5	Update meeting with Internal Audit. Present: E. Bull, E. Henry (both Grace) and L. Keorlet (PwC)
4-Nov	1.0	Preparing agenda for the Update meeting with Internal Audit
4-Nov	0.4	Follow up with D. Armstrong (Grace) regarding the draft of the Legal Letter
4-Nov	2.5	Updating audit strategy memo with J. Bray's (PwC) comments
4-Nov	1.1	Completing the tie out of the restructuring expenses footnote
4-Nov	1.5	Updating documentation of the Q3 divestments
5-Nov	2.2	Completing documentation of the Restructuring Charges
5-Nov	1.1	Completing documentation of the Disclosure Checklist
5-Nov	1.4	Reviewing Press Release tie out / communicating notes to S. Rahmani & N. Johnson (both PwC)
5-Nov	0.8	Addressing proposed edit for Consolidated Analytic, Legal Letters and Management Rep Letter steps
5-Nov	0.9	Updating interim audit control tool for Corporate and communicating to L. Keorlet (PwC)
5-Nov	1.1	Updating divestments documentation for T. Smith (PwC) comments
6-Nov	1.0	Q3 wrap up internal meeting. Present: L. Keorlet, A. Garleb, K. Bradley and N. Johnson (all PwC)
6-Nov	0.7	Completing step Management Rep Letter
6-Nov	0.8	Completing step Legal Letter
6-Nov	3.2	Preparing for the trip to Boca for controls testing (coordination with Internal Audit, printing flowcharts, reviewing prior year documentation)
6-Nov	2.3	Finalizing documentation on the divestments (call with J. Bray (PwC), revision of the documentation of the discontinued operations and significance of the disposal considerations)
9-Nov	1.1	Meeting with G. Arnold (Grace) to discuss the plan for tax controls testing
9-Nov	3.7	Testing tax controls
9-Nov	3.2	Documenting the testing of controls over the tax process
10-Nov	1.1	Meeting with E. Filon (Grace) to discuss the status of controls testing
10-Nov	5.2	Testing tax controls
10-Nov	0.9	Coordinating with tax team in Boca the timing of the walkthrough
10-Nov	0.5	Following up with various client contacts with clarification questions regarding the tax process and support for controls testing
11-Nov	1.6	Meeting with A. Gobbons and A. Clark (both Grace) to perform walkthrough of the tax controls process
11-Nov	4.1	Documenting walkthrough over tax controls process
11-Nov	2.3	Obtaining support for walkthrough documentation
12-Nov	3.7	Reviewing controls testing documentation completed by S. McNeilly (PwC) for Lake Charles
12-Nov	2.2	Reviewing controls testing documentation completed by S. McNeilly (PwC) for Capital Asset Management
12-Nov	1.2	Communicating comments that need to be made to the documentation

12-Nov	0.9	Meeting with N. Johnson (PwC) to discuss questions related to the testing of controls over Payroll/Incentive Compensation
13-Nov	3.9	Documenting controls testing/walkthrough over the tax process (including scanning the support and attaching in the database)
13-Nov	1.7	Reviewing documentation of the controls at Curtis Bay; communicating the edits to be made to PwC team
13-Nov	1.5	Calling in for discussion of Serviwrap divestment. Present: J. Bray (PwC), V. Leo & B. Dockman (both Grace)
13-Nov	0.9	Meeting with N. Johnson (PwC) to discuss various controls testing related questions
16-Nov	1.4	Internal Status meeting. Present: J. Bray and L. Keorlet (both PwC)
16-Nov	0.5	Consolidation process discussion with PwC IT team
16-Nov	1.7	Making final updates to the Audit Strategy Memo and submitting it for the review of T. Smith (PwC)
16-Nov	1.9	Reviewing controls over Incentive Compensation Process
17-Nov	0.9	Preparing agenda and other schedules for status update meeting with Internal Audit.
17-Nov	1.1	Follow up with various individuals regarding the time reporting and budget tracking
17-Nov	0.6	Review of the Treasury walkthrough performed by B. Gardner (Grace), follow up with additional comments
17-Nov	2.7	Preparing for the environmental testing (review of prior year work, follow up with internal audit on the process maps)
17-Nov	0.5	Coordinating with K. Bradley (PwC) on creating a list of open process maps
18-Nov	1.2	Status update meeting with Internal Audit. Present: L. Keorlet, PwC, E. Bull, E. Henry, K. Chen (all Grace)
18-Nov	2.5	Performing the testing of the controls over the environmental process
18-Nov	0.9	Reviewing Payroll process controls documentation
18-Nov	0.8	Coordination with Internal Audit on performing the walkthrough over the payroll process
18-Nov	1.6	Reviewing Lake Charles documentation completed by S. McNeilly (PwC)
19-Nov	0.9	Interim work status update meeting. Present: S. Rahmani, N. Johnson, S. McNeilly and K. Bradley (all PwC)
19-Nov	2.2	Testing environmental controls
19-Nov	1.9	Assisting N. Johnson (PwC) with various questions regarding GL close process
20-Nov	1.2	Documenting environmental controls testing
20-Nov	1.2	Assisting K. Bradley (PwC) with edits to be made in the controls testing documentation
20-Nov	0.9	Reviewing the edits made by S. McNeilly (PwC) over fixed assets process
23-Nov	0.7	Meeting with J. McElhenney (Grace) to discuss environmental process
23-Nov	0.7	Call with K. Ethier (Grace) to discuss environmental process
23-Nov	1.3	Follow up with T. Puglisi (Grace) regarding various interim items
23-Nov	0.9	Reviewing the edits made by S. McNeilly (PwC) over Financial Reporting process
23-Nov	4.2	Coordinating controls testing (i.e. overall assessment of the status, communication of edits/changes that need to be made)
24-Nov	1.3	Wrapping up documentation over the environmental process
24-Nov	2.1	Meeting with L. Keorlet and A. Garleb (both PwC) to discuss partner's comments on the summary of plan and results and fraud memo
24-Nov	0.5	Coordinating the meeting with L. Grandieri (Grace) to discuss health and welfare expenses
24-Nov	1.2	Call with L. Gardner (Grace) to discuss Remedium's controls and processes
24-Nov	2.9	Updating Summary Plan & Results and other planning documents
25-Nov	2.9	Updating Fraud Memo with the comments from T. Smith (PwC)
25-Nov	0.6	Coordinating Chicago 71st call for inventory with S. Rahmani (PwC)
30-Nov	2.5	Preparing agenda for the meeting with Internal Audit
30-Nov	0.9	Follow up with various individuals within Grace Finance and Internal Audit to gain detail necessary for the Internal Status meeting

125.0
Total Grace Financial Statement Audit Charged Hours

WR Grace & Co.

Time Summary Report - Time Tracking

Month ended November 30, 2009

Date	Hours	Description of Services Provided
TIME TRACKING TIME INCURRED		
Name: Phillip Crosby		
2-Nov	0.8	Key reports discussion with P. Chaiprasertsiti (PwC)
2-Nov	0.7	Grace ITGCs PBC development and review with P. Chaiprasertsiti (PwC)
2-Nov	0.2	Key reports and spreadsheets information research & testing
2-Nov	0.8	Key reports, auto controls, ITGCs support
2-Nov	0.4	Key reports discussion with M. Joy (Grace)
2-Nov	0.9	Grace ACE environment load
3-Nov	0.6	Grace ACE reports review / identification
4-Nov	1.2	ACE Automated controls / Access reports load/running
4-Nov	0.3	ITGC coordination with B. Summerson (Grace)
4-Nov	0.3	Automated controls work program review
4-Nov	0.2	Reports follow up communication
5-Nov	1.6	Reports testing information requests / coordination
5-Nov	0.8	Automated controls testing approach / expectations with B. Czajkowski, P. Chaiprasertsiti (PwC)
5-Nov	2.4	Automated controls testing support
9-Nov	0.5	Grace coordination and planning
9-Nov	0.9	ACE test loads/analysis
10-Nov	0.2	Grace ITGC/business process discussion with Brett Czajkowski, PwC
10-Nov	0.3	Grace SOD testing approach / support
11-Nov	2.1	Automated controls support
11-Nov	0.3	GR IR discussion with P. Chaiprasertsiti, B Czajkowski (PwC)
11-Nov	0.2	Reports testing support
11-Nov	0.4	SOD testing support
12-Nov	0.6	Payroll walkthrough with P. Estes (Grace) and P. Chaiprasertsiti (PwC)
12-Nov	0.2	Discussion with P. Chaiprasertsiti (PwC) regarding auto controls
12-Nov	0.4	ACE SOD/access test setup/run
12-Nov	3.0	Automated controls / SOD testing support
13-Nov	0.4	SOD testing support
16-Nov	2.1	SOD, Reports, Automated Controls support,
16-Nov	0.9	SOD analysis walkthrough with B. Summerson (Grace) and R. Boyle (PwC)
17-Nov	0.3	Reports testing support
18-Nov	0.4	Grace reports testing approach discussion with E. Lerstad and J. McCarthy (both Grace) and B. Czajkowski (PwC)
18-Nov	1.0	Grace reports testing - Sales with R. Boyle (PwC) and E. Lerstad and J. McCarthy (both Grace)
18-Nov	3.1	Reports testing support
19-Nov	0.7	Reports testing support (identifying testing approaches)
20-Nov	2.8	Key Reports testing & support
21-Nov	0.3	Auto controls testing support
24-Nov	0.4	Scoping discussion with B Czajkowski, L Keorlet, and A Garleb (all PwC)
29-Nov	0.4	Automated controls review
30-Nov	0.5	Grace status discussion with B. Czajkowski (PwC)
30-Nov	1.0	Grace ITGC request list review and controls framework updates
34.6		Total Grace Financial Statement Audit Charged Hours

WR Grace & Co.
Time Summary Report - Time Tracking
Month ended November 30, 2009

Date	Hours	Description of Services Provided
TIME TRACKING TIME INCURRED		

Name: Markus Michel

10-Nov	2.4	Documentation and Accounting Research Program
12-Nov	0.7	Transaction Services documentation program
17-Nov	0.4	Documentation of Grace workpapers
18-Nov	1.9	Documentation of exhibits C, C.1, C.2
19-Nov	0.9	Documentation of work papers and emailing regarding Grace
20-Nov	6.8	Review of all materials received and project documentation
23-Nov	0.5	Preparing Transaction Services memo
23-Nov	2.0	Finalizing documentation

<u><u>15.6</u></u>	Total Grace Financial Statement Audit Charged Hours
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WR Grace & Co.
Time Summary Report - Time Tracking
Month ended November 30, 2009

Date	Hours	Description of Services Provided
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TIME TRACKING TIME INCURRED

Name: Elizabeth Sama

2-Nov	2.0	Update of Analytics
2-Nov	2.0	10K Tie-Out
2-Nov	2.0	Documentation of Q3 step update
2-Nov	2.0	Review of Tax Planning guides
	<u>8.0</u>	Total Grace Financial Statement Audit Charged Hours

WR Grace & Co.
Time Summary Report - Time Tracking
Month ended November 30, 2009

Date	Hours	Description of Services Provided
TIME TRACKING TIME INCURRED		
Name: Shahin Rahmani		
5-Nov	1.0	Documented the responses received for ART variances.
9-Nov	2.1	Spoke with and went over the inventory results of J. Santiago (PwC).
9-Nov	0.4	Assisted our systems and assurance team.
9-Nov	1.2	Used the PwC WIPs to determine individuals who needed independence confirms.
9-Nov	0.3	Spoke with J. Bahorich (Grace) about the status of ACT items that we were expecting to receive at some point in December.
9-Nov	1.0	Documented the Curtis Bay SAS99 meeting held with Trent Walklett (Grace).
9-Nov	1.0	Addressed the 10Q cash flow notes.
9-Nov	2.0	Documented Davison inventory planning step.
10-Nov	1.2	Spoke with Jim Johansen (Grace) to decide possible dates for our Elkridge cycle count visit.
10-Nov	0.9	Reviewed the perpetual inventory sheets provided by J. Santiago (PwC).
10-Nov	1.3	Documented Curtis Bay inventory observation.
10-Nov	1.0	Tied out numbers in cash flow to database vs. hardcopy support from Grace.
11-Nov	0.8	Reviewed prior year's documentation on inventory obsolescence.
11-Nov	1.2	Reviewed preliminary analysis over slow moving/obsolete inventory.
11-Nov	1.0	Provided inventory MC.5 reports which were hardcopy to M. Hayward (Grace) and formatted them in electronic format.
11-Nov	0.6	Reviewed the inventory controlling report
11-Nov	1.3	Reviewed prior year ART audit strategy memo.
11-Nov	0.6	Assisted with Curtis Bay documentation, specifically with counts related to Silicas.
11-Nov	1.5	Preliminary review of Curtis Bay minus the inventory checklist.
12-Nov	1.8	Documented Davison inventory planning step
12-Nov	2.4	Updated the Davison scoping schedule and documented the inventory observation planning step.
12-Nov	0.2	Looked over the DMG data request
12-Nov	0.6	Coordinated travel plans for Chicago 65th physical observation inventory.
12-Nov	0.5	Received the beginning inventory balance of Grace Puerto Rico. Sent electronic format to M. Hayward (Grace).
13-Nov	1.4	Scoped ART inventory levels for observation purposes.
13-Nov	1.1	Spoke with W. Revoir (Grace) about the ART inventory at Chicago 71st.
16-Nov	1.1	Reviewed the ART and Davison trial balances to note all material accounts for A/P and accruals to obtain the reconciliation. Looked on Blackline.
16-Nov	2.4	Performed work over Davison obsolescence
16-Nov	0.4	Spoke with B. Gardner (Grace) to obtain reconciliations.
16-Nov	0.3	Obtained the 10/31/2009 inventory controlling report from M. Hayward (Grace).
16-Nov	1.8	Reviewed the prior year audit strategy memo for Grace to begin preparing one for art.
17-Nov	0.3	Coordinated travel plans with N. Johnson (PwC) for Lake Charles inventory.
17-Nov	0.3	Discussed Elkridge cycle count with J. Johansen (Grace)
17-Nov	0.6	Spoke with S. Hawkins (Grace) about note on Q3 10Q.
17-Nov	0.2	Walked through the inventory controlling report.
17-Nov	0.3	Documented the ART planning step for independence.
17-Nov	1.1	Reviewed preliminary analysis over slow moving/obsolete inventory.
17-Nov	0.7	Reviewed GCP inventory obsolescence
17-Nov	0.6	Reviewed Grace inventory procedures and guides.
17-Nov	1.9	Tie out of inventory obsolescence for Davison.
18-Nov	0.7	Finished documenting the Davison inventory planning step.
18-Nov	1.2	Documenting and testing Davison obsolescence step.
18-Nov	1.8	Selected GCP sample of lower cost or market
18-Nov	0.3	Performed work over ART independence.
18-Nov	1.0	Updated the cash flow section of the 10Q binder noting the items discussed with Grace.
19-Nov	1.0	Interim work status update meeting. Present: P. Katsiak, N. Johnson, S. McNeilly and K. Bradley (all PwC)
19-Nov	0.4	Discussed Elkridge cycle count with J. Johansen (Grace)
19-Nov	0.5	Review of Curtis Bay inventory.
19-Nov	0.4	Prepared for status call, putting together completed vs. outstanding items.

19-Nov	1.2	Documented the GCP planning for inventories.
19-Nov	1.0	Status call with L. Keorlet (PwC).
20-Nov	0.2	Documented Davison inventory planning step.
20-Nov	0.2	Documented the GCP planning for inventories.
20-Nov	1.1	Completed the GCP planning step
20-Nov	1.1	Discussed the proper method of testing lower cost or market with S. McNeilly (PwC)
20-Nov	2.1	Developed ART inventory testing methodology figuring out where it's inventory is housed.
20-Nov	1.0	Finished ART independence step.
20-Nov	0.3	Addressed independence note.
23-Nov	0.7	Prepared for and hosted the cycle count for Elkridge with N. Johnson (PwC) and J. Johansen (Grace).
23-Nov	0.5	Discussed Lake Charles inventory with N. Johnson (PwC).
23-Nov	1.1	Discussed testing of lower cost or market with S. McNeilly (PwC) and looked over testing that was performed.
23-Nov	1.6	Documented the GCP planning for inventories.
23-Nov	0.9	Spoke with M. Pines (Grace) about our journal entry testing and the timeline for getting us the data.
23-Nov	0.4	Coordinated with M. Morgan (Grace) and S. McNeilly (PwC) about setting up a date and time to have our Mt. Pleasant inventory call.
23-Nov	0.3	Coordinated pre-inventory calls with Chicago 71st.
23-Nov	0.5	Coordinated pre-inventory calls with Chicago 65st.
23-Nov	0.6	Booked travel to Chicago for inventory and coordinated with J. McElhenney (Grace) on plans.
23-Nov	0.3	Provided L. Keorlet (PwC) with status of items from our previous status call.
23-Nov	0.2	Assisted S. McNeilly, PwC, with nonstatistical template for testing lower cost or market.
23-Nov	0.9	Discussed inventory procedures with J. McElhenney, Grace.
24-Nov	0.3	Documented Davison inventory planning step.
24-Nov	1.5	Completed the ART inventory planning step
24-Nov	0.5	Discussed travel arrangements with S. McNeilly and L. Keorlet (both Grace) for Mt. Pleasant inventory.
24-Nov	0.2	Requested conference rooms for various inventory calls with K. Marino (Grace).
24-Nov	0.2	Provided N. Johnson (PwC) with testing spreadsheet for inventories.
24-Nov	0.4	Spoke with S. Dietz (Grace) regarding inventory and sent her materials that would be helpful.
24-Nov	0.2	Coordinated inventory call with J. Mac (Grace).
24-Nov	0.4	Received the 10/31/2009 inventory controlling report from N. Filatova (Grace). Discussed it with her as well.
24-Nov	1.3	Performed analysis over the 10/31/2009 ART numbers to scope all ART sites for inventory purposes.
24-Nov	1.0	Used SAP to look up invoices for the cost of finished goods.
24-Nov	0.4	Performed work over Davison obsolescence
24-Nov	0.4	Coordinated a pre-inventory call with Chicago 71st as the first date did not work for them.
24-Nov	1.2	Spoke with S. Dietz (Grace) about the amount of ART inventory that is at Chicago 71st.
25-Nov	0.6	Coordination of the Chicago 71st inventory call with P. Katsiak (PwC).
25-Nov	1.0	Documented independence procedures.
25-Nov	1.1	Worked on inventory obsolescence step.
25-Nov	1.0	Assisted with N. Johnson (PwC) about the cycle count for Elkridge.
30-Nov	0.5	Spoke with N. Johnson (PwC) about the procedures to complete Lake Charles inventory.
30-Nov	0.5	Discussed Inventory Obsolescence with P. Katsiak (PwC).
30-Nov	0.9	Spoke with N. Filatova (Grace) about the variances we found for lower cost or market testing.
30-Nov	1.0	Hosted Chicago 65th pre-inventory meeting with R. Heinz and J. McElhenney (both Grace).
30-Nov	0.8	Discussed testing approach for inventory obsolescence with N. Filatova (Grace) since the way Davison accounts for it has now changed.
30-Nov	1.4	Documented the inventory obsolescence testing for Davison and discussed with N. Filatova (Grace).
30-Nov	0.9	Created and sent 404 PBC list for Chicago 65th. Discussed over phone with R. Heinz (Grace).
30-Nov	1.0	Prepared for Chicago inventory.

82.6**Total Grace Financial Statement Audit Charged Hours**

WR Grace & Co.
Time Summary Report - Audit
Month ended November 30, 2009

Date	Hours	Description of Services Provided
FINANCIAL STATEMENT AUDIT TIME INCURRED		
Name: Pailin Chaiprasertsiti		
2-Nov	1.9	Review information from a walkthrough related to reports/spreadsheet generated in PwC database
2-Nov	0.9	Review automated control testing from PwC database
2-Nov	0.7	Discuss testing plan with P. Crosby (PwC) for ITGC for Phase 1 testing
2-Nov	1.5	Review PBC list for ITGC Phase 1 testing
		Make adjustment to PBC for ITGC post-outsourcing testing based on testing performed during pre-outsourcing testing
2-Nov	0.6	
2-Nov	0.4	Meet with M. Joy (Grace) to inquire of information for reports/spreadsheets in-scope
		Review testing procedures/results over reports for FY08 audit and populate information into 09 testing spreadsheet
2-Nov	1.8	
2-Nov	1.3	Update reports and spreadsheet testing procedures
2-Nov	0.6	Discuss with P. Crosby (PwC) for report testing overview
3-Nov	1.1	Discuss SAP application control testing
3-Nov	0.3	Populate information for ELC (Entity Level Control) step
3-Nov	0.5	Review PwC database over ELC (Entity Level Control) step and list documents to be obtained from clients
3-Nov	1.8	Review Practice Aids/Work Program for SAP to gain understanding over SAP - Purchase to pay process
3-Nov	0.4	Review Practice Aids/Work Program for SAP to gain understanding over SAP - Order to cash process
3-Nov	1.6	Review Practice Aids/Work Program for SAP to gain understanding over SAP - Financial accounting
3-Nov	0.9	Document results obtained from meeting with M. Joy (Grace) for reports/spreadsheet testing
3-Nov	2.7	Identify test approach for each automated control in-scope
		Review SAP work program for purchase to pay process to identify detailed testing procedures for automated control related to purchase to pay process
4-Nov	1.9	
		Review SAP work program for order to cash process to identify detailed testing procedures for automated controls related to order to cash process
4-Nov	1.6	
		Review SAP work program for financial account process to identify detailed testing procedures for automated controls related to financial accounting and General Ledger
4-Nov	1.4	
4-Nov	0.4	Response to emails from PwC teams
4-Nov	0.9	Document/update testing procedures for automated control related to purchase to pay process
4-Nov	0.5	Document/update testing procedures for automated control related to order to cash process
4-Nov	0.3	Document/update testing procedures for automated control related to financial accounting/GL process
4-Nov	1.8	Inspect ACE results for automated controls
		Review Practice Aids/Work Program for SAP purchase to pay process to identify expected results for configuration setting
5-Nov	1.9	
		Discuss with P. Crosby (PwC) to identify testing approach/alternate testing approaches for automated controls
5-Nov	0.8	
5-Nov	0.9	Research thru SAP wiki and practice aids to identify alternate testing approaches for automated controls
5-Nov	1.6	Pull configuration settings for automated controls from SAP
5-Nov	1.7	Inspect results for configuration settings obtained from SAP into testing matrix
5-Nov	0.1	Review testing procedures for automated control related to purchase to pay process
5-Nov	0.2	Review testing procedures for automated control related to order to cash process
5-Nov	0.2	Review testing procedures for automated control related to financial accounting/GL process
5-Nov	0.8	Document results for configuration settings from SAP into testing matrix
5-Nov	0.7	Document results for configuration settings from ACE tool into testing matrix
5-Nov	0.3	Response to emails from PwC teams
9-Nov	1.2	Walkthrough over automated control with B. Czajkowski (PwC) for testing approaches
9-Nov	1.1	Pull information within table EKPO to obtain account assignment used in purchase order item
9-Nov	1.0	Discuss with Core assurance team (N. Johnson - PwC) regarding to Payroll process

9-Nov	0.1	Compose email to Grace point of contact (P. Estes)
9-Nov	1.8	Research through SAP Wiki, Practice Aids, and SAP system to identify item categories and account assignment categories in scope for Grace Purchase to pay process
9-Nov	1.9	Pull configuration settings for automated control testing
9-Nov	2.2	Inspect and document configuration settings into testing matrix
9-Nov	0.6	Research through SAP Wiki and Practice Aids to identify setting approaches to prevent duplicate invoice
9-Nov	0.3	Update testing procedures for automated control
10-Nov	0.2	Compose email to Grace point of contact (B. Gardner)
10-Nov	0.8	Inspect EKPO file to identify account assignment used in actual purchase order item
10-Nov	0.3	Update testing procedures for automated control
10-Nov	0.7	Populate account assignment configuration information obtained from SAP into spreadsheet
10-Nov	0.5	Populate item category configuration information obtained from SAP into spreadsheet
10-Nov	0.2	Response to emails from PwC teams and clients (P. Estes and B. Gardner - both Grace)
10-Nov	0.1	Schedule for a meeting with Grace (P. Estes and B. Gardner - both Grace)
11-Nov	0.6	Inspect GR IR (Goods Receipt and Invoice Receipt) configuration setting
11-Nov	0.3	Discuss with B. Czajkowski and P. Crosby (PwC) for GR IR setting
11-Nov	0.1	Discuss with L. Keorlet (PwC) for expectation of Goods Receipt and Invoice Receipt
11-Nov	1.6	Inspect Purchase order that not required Invoice Receipt and Goods Receipt
11-Nov	0.7	Update testing procedures for 3-way matching controls
11-Nov	1.3	Document GR and IR configuration setting into spreadsheet
11-Nov	0.5	Prepare supporting document for Goods Receipt and Invoice Receipt testing to attach into database
11-Nov	0.4	Compose email to follow up with Grace (M. Blessing)
11-Nov	0.3	Response and compose email to communicate within PwC audit team
11-Nov	0.4	Meet with Grace to gain understanding over exchange rate translation into account (M. Joy)
11-Nov	0.6	Meet with Grace (M. Blessing) to follow up with invoice receipt question
11-Nov	0.2	Application controls testing follow-up with Grace (B. Gardner)
11-Nov	0.3	Discuss with PwC team for the 3-way matching control finding (L. Keorlet, S. McNeilly, and B. Czajkowski)
11-Nov	0.5	Inspect records within table EKPO to confirm that these record is RFQ (Request for Quote), not a purchase order
11-Nov	0.7	Inspect park and post function settings within Grace's SAP system
11-Nov	0.8	Document park and post function settings into spreadsheet
11-Nov	0.4	Update park and post function testing procedures
12-Nov	0.4	Review sales document setting
12-Nov	0.2	Discuss of PwC team (P. Crosby and R. Boyle) for Sales document mapping
12-Nov	0.8	Review SAP practice aid for order to cash process for order to cash control testing
12-Nov	1.7	Review and update test result for purchase to pay automated control testing
12-Nov	1.4	Review and update test result for financial accounting automated control testing
12-Nov	0.9	Prepare supporting documents for automated control testing
12-Nov	0.5	Upload supporting documents into PwC database
12-Nov	0.4	Prepare for a meeting with client (P. Estes - Grace)
12-Nov	0.5	Meet with client (P. Estes - Grace) to discuss payroll process
12-Nov	0.9	Identify and document testing procedure for order to cash automated control
12-Nov	0.5	Document OTC testing results into spreadsheet
12-Nov	0.4	Response to email
12-Nov	0.4	Compose email to update PwC team
12-Nov	0.2	Pull information for report testing from Grace's SAP

68.9**Total Grace Financial Statement Audit Charged Hours**

WR Grace & Co.
Time Summary Report - Time Tracking
Month ended November 30, 2009

Date	Hours	Description of Services Provided
TIME TRACKING TIME INCURRED		
Name: Kristina Johnson		
1-Nov	1.8	Tracking changes in the new 10Q draft.
1-Nov	0.2	Emailing Grace legal regarding 10Q comments.
1-Nov	0.4	Documenting the investments review note.
1-Nov	0.6	Documenting the LTIP review note.
1-Nov	1.2	Documenting the incentive compensation review note.
1-Nov	1.7	Documenting the corporate trial balance review note.
2-Nov	0.5	Disbursing the newest 10Q status to the team.
2-Nov	0.4	Tracking changes in the new 10Q draft.
2-Nov	1.9	Tying out the footnotes and following up the client.
2-Nov	0.1	Documenting the investments review note.
2-Nov	0.8	Documenting the LTIP review note.
2-Nov	0.4	Documenting the incentive compensation review note.
2-Nov	1.1	Meeting with T. Puglisi (Grace) on the 10Q.
3-Nov	1.5	Tying out the footnotes and following up the client.
3-Nov	0.4	Preparing the "Read interim information" step.
3-Nov	1.0	Read legal response to 10Q questions by PwC.
4-Nov	0.4	Tying out the footnotes and following up the client.
4-Nov	0.4	Reviewing status with P. Katsiak (PwC).
4-Nov	0.4	Updating the Audit Control Tool
4-Nov	0.5	Documenting the incentive compensation review note.
4-Nov	0.7	Documenting the LTIP review note.
4-Nov	0.6	Preparing for meeting with T. Puglisi (Grace).
4-Nov	1.2	Meeting with T. Puglisi (Grace) on the 10Q.
4-Nov	0.4	Documenting the investments review note.
4-Nov	0.4	Updating the responses to comments on the 10Q.
4-Nov	1.8	Tracking changes in the new 10Q draft.
4-Nov	0.4	Researching T. Smith's (PwC) questions on the 10Q.
4-Nov	0.5	Performing payroll controls testing.
5-Nov	1.5	Tying out the footnotes and following up with the client.
5-Nov	0.2	Documenting the Client documents review note.
5-Nov	0.7	Documenting the Press Release review note.
5-Nov	0.2	Discussing the MD&A tie out with J. McElhenney (Grace).
5-Nov	0.3	Documenting the investments review note.
5-Nov	0.7	Met with Grace legal regarding listing of contracts.
5-Nov	0.3	Documenting the Press Release review note.
5-Nov	0.2	Documenting the Client documents review note.
5-Nov	3.8	Tying out the MD&A section of the 10Q and testing for consistency.
6-Nov	2.6	Tying out the MD&A section of the 10Q and checking the final version for changes.
6-Nov	1.0	PwC Audit Team status meeting
6-Nov	0.1	Discussing Payroll 404 testing with PwC's SPA team.
7-Nov	0.3	Reading the controls testing update memo.
7-Nov	1.0	Documenting the controls testing matrix for payroll.
7-Nov	0.3	Documenting the controls testing matrix for Curtis Bay poly.
7-Nov	0.2	Documenting the controls testing matrix for Curtis Bay centralized.
7-Nov	0.5	Documenting the controls testing matrix for incentive compensation.
9-Nov	0.7	Documenting the controls testing matrix for incentive compensation.
9-Nov	3.9	Documenting the controls testing matrix for Corporate GL Close, including the account reconciliation testing and review notes.
9-Nov	0.4	Documenting the controls testing matrix for Davison GL Close.
9-Nov	0.3	Documenting the controls testing matrix for Curtis Bay poly.
9-Nov	0.3	Documenting the controls testing matrix for Curtis Bay centralized.
9-Nov	0.5	Documenting the controls testing matrix for payroll.
10-Nov	0.7	Following up with P. Estes (Grace) on payroll testing.
10-Nov	0.8	Documenting the controls testing matrix for Corporate GL Close, including the account reconciliation testing and review notes.
10-Nov	0.3	Following up on incentive compensation testing.
10-Nov	0.5	Tracking and updating controls testing status.
10-Nov	2.2	Documenting the Press Release review note.
12-Nov	3.0	Transferring the final tickmarks on the 10Q.
12-Nov	0.1	Discussing controls testing questions with P. Katsiak (PwC) on incentive compensation.
12-Nov	0.2	Discussing controls testing questions with P. Katsiak (PwC) on Corporate GL Close.
13-Nov	2.5	Transferring the final tickmarks on the 10Q.
13-Nov	0.8	Documenting the controls testing matrix for payroll.
13-Nov	0.2	Following up on incentive compensation testing.

16-Nov	0.8	Research Lake Charles trip.
17-Nov	0.7	Reconcile P. Katsiak's (PwC) questions on the budget.
17-Nov	0.4	Archive Q3 database.
17-Nov	0.1	Answer S. McNeilly's (PwC) question on payroll 404 for SPA testing.
17-Nov	0.8	404 questions with T. Puglisi and M. Persinger (Grace).
17-Nov	1.8	Research Lake Charles trip.
18-Nov	1.5	Follow up Payroll 404 matrix for review notes.
18-Nov	1.3	GL close 404 update testing for review notes
19-Nov	2.4	Updating Blackline testing per review notes.
23-Nov	0.9	Elkridge preparations, call, and discussions with S. Rahmani (PwC).
23-Nov	0.4	Lake Charles preparations and discussions with S. Rahmani (PwC).
23-Nov	0.5	Interim assignment questions with P. Katsiak (PwC).
23-Nov	1.2	Inventory preparation call and emails for Lake Charles.
23-Nov	0.5	Reviewing interim responsibilities for assignments.
24-Nov	0.4	Payroll 404 questions with P. Estes (Grace) and P. Katsiak (PwC).
24-Nov	0.4	Chapter 11 interim work questions with J. Day (Grace).
24-Nov	1.1	Interim work on accruals.
24-Nov	0.2	Send email to M. LaBelle (Grace) about Elkridge needs for Wednesday's count.
25-Nov	0.4	50% Travel time - Excess travel time to Elkridge warehouse.
25-Nov	4.5	Elkridge cycle count observation
30-Nov	0.4	Discussing Lake Charles Payroll with Tina (Grace).
30-Nov	2.8	Documentation of inventory count and checklist.
30-Nov	0.9	Walkthrough inventory reports with J. Boyd (Grace).
30-Nov	1.2	Preparation for inventory count, assigning teams and responsibilities, etc.
30-Nov	3.2	Counting silo inventory at Lake Charles.
30-Nov	1.9	Discussing and researching items requiring recount.
30-Nov	1.9	Counting railcar inventory at Lake Charles.

85.6

Total Grace Financial Statement Audit Charged Hours

WR Grace & Co.
Time Summary Report - Time Tracking
Date ended November 30, 2009

Date	Hours	Description of Services Provided
TIME TRACKING TIME INCURRED		
Name: Shawn McNeilly		
2-Nov	0.7	Discuss accounts receivable issue pertaining to Hydro with B. Gardner (Grace).
2-Nov	0.4	Review AR Cash Receivables report received from B. Gardner (Grace).
2-Nov	0.2	Update changes for Consent Letter to CFO.
2-Nov	0.5	Meet with T. Graham (Grace) to discuss questions pertaining to AR for Davison.
2-Nov	0.8	Gather documents from Curtis Bay physical inventory count at Curtis Bay on 10/30.
2-Nov	0.4	Create template excel spreadsheet for physical inventory observations.
2-Nov	2.6	Upload data from physical observations for Hydro & Poly/Magnapore.
2-Nov	2.4	Breakout floor to sheet and sheet to floor results for Hydro & Poly/Magnapore.
3-Nov	0.4	Meet with S. Hawkins (Grace) to discuss recorded observations for physical inventory observations at Curtis Bay.
3-Nov	2.3	Upload data from physical observations for Silica.
3-Nov	1.9	Breakout floor to sheet and sheet to floor results for Silica.
4-Nov	0.5	Meet with Grace Wang to discuss recorded observations for physical inventory observations at Curtis Bay.
4-Nov	3.6	Upload data from physical observation for FCC.
4-Nov	2.7	Breakout floor to sheet and sheet to floor results for FCC.
4-Nov	0.8	Read over SAP results obtained from B. Kelly (Grace).
4-Nov	1.9	Agree SAP results to physical inventory documentation for Hydro & Poly/Magnapore.
5-Nov	1.4	Update documentation for Lake Charles for procurement, capital assets management, and credit and collections.
5-Nov	1.0	Update tie-out changes for Q3 2009 tie-out binder.
5-Nov	0.7	Update documentation for interim review report for CFO letter, Opinion Letter, Consent Letter, and SEC Screenshot Tie-Out.
5-Nov	2.6	Update documentation for Lake Charles for accounts payable, sales/order processing, and inventory.
5-Nov	1.6	Update documentation for Credit & Collections and Capital Assets Management.
5-Nov	0.6	Update documentation for Corporate Treasury.
5-Nov	0.8	Review 'Key Reports w/ Owners' document for testing by SPA with B. Czajkowski (PwC) & P. Crosby (PwC).
5-Nov	0.6	Breakout report of owners assigned to different processes for SPA testing.
6-Nov	3.2	Send out multiple email requests for SPA for Testing for Key Reports to report owners requesting program code and transaction number.
6-Nov	0.5	Discuss requests for 404 documentation with B. Kelly (Grace).
6-Nov	1.0	Interim Kickoff meeting with PwC team- A. Garleb, L. Keorlet, P. Katsiak, K. Bradley, N. Johnson, and S. McNeilly (all PwC).
6-Nov	0.3	Discuss requests for 404 documentation with M. Averza (Grace).
6-Nov	0.3	Update responses received for SPA Testing.
6-Nov	0.8	Follow up on questions pertaining to SPA 404 testing: W. Petipas (Grace), B. Conion (Grace), G. Wang (Grace), M. Averza (Grace), and A. Cucinotta (Grace).
9-Nov	0.8	Meet with D. Florian (Grace) to discuss and obtain documentation needed for SPA testing.
9-Nov	0.2	Update 404 SPA spreadsheet with responses received.
9-Nov	0.7	Meet with M. Blessing (Grace) to discuss follow-up questions regarding AP, invoices, and vendor information for Lake Charles.
9-Nov	0.4	Follow up with J. Mac (Grace) for SPA 404 testing documentation needed.
9-Nov	0.3	Follow up with M. Blessing (Grace) for SPA 404 testing documentation needed.
9-Nov	0.8	Email new request to M. Lauretti (Grace) for SPA 404 testing documentation needed & follow up with M. Lauretti (Grace) by answering questions pertaining to requests.
9-Nov	0.3	Follow up with requests for L. Riley (Grace) for SPA 404 testing documentation needed.
9-Nov	0.1	Follow up with requests for B. Kelly (Grace) for SPA 404 testing documentation needed.
9-Nov	0.5	Review reports (SAP Platinum Report and Raw Materials Report) to determine who runs the report for informational purposes for B. Kelly (Grace).
9-Nov	0.7	Update Curtis Bay documentation for Silica.
9-Nov	0.9	Compile data for 404 spreadsheet testing with responses received. Update outstanding work, date to be received, and follow-up information.
9-Nov	2.3	Work on completion of Curtis Bay Inventory Checklist for physical observations.

10-Nov	0.3	Discuss 'Key Reports' and information needed for SPA testing with L. Anton (Grace).
10-Nov	0.6	Walkthrough information request with L. Anton (Grace) in order to obtain information needed.
10-Nov	0.7	Obtain access card badge for access to WR Grace.
10-Nov	0.5	Meet with P. Estes (Grace) to discuss and obtain documentation needed for SPA Testing.
10-Nov	0.1	Update 404 SPA spreadsheet with responses received.
10-Nov	0.3	Email and discuss requests for SPA 404 testing with J. Kostolni (Grace).
10-Nov	1.3	Update Curtis Bay documentation for Hydro.
10-Nov	1.5	Update Curtis Bay documentation of FCC, Goods Receipt, and Goods Issue.
10-Nov	0.4	Follow up with Grace report owners: M. Blessing, J. Kostolni, P. Estes (all Grace).
10-Nov	0.4	Review Curtis Bay consigned inventory documentation.
10-Nov	1.9	Document results of physical inventory observations at Curtis Bay.
11-Nov	2.1	Update documentation for Davison Credit and Collections.
11-Nov	1.8	Update documentation for Corporate Treasury.
11-Nov	1.0	Update documentation for Physical Inventory at Curtis Bay.
11-Nov	1.6	Begin documentation of results of Physical Inventory at Curtis Bay.
12-Nov	0.3	Update documentation for Corporate Treasury.
12-Nov	0.3	Update documentation for Lake Charles procurement .
12-Nov	1.5	Update documentation for Lake Charles sales / order processing.
12-Nov	2.4	Update documentation for Lake Charles accounts payable.
12-Nov	2.3	Update documentation for Lake Charles inventory.
12-Nov	1.2	Update documentation for Lake Charles capital asset management.
13-Nov	2.0	Work on Notes assigned for Hydro & Silica for Curtis Bay.
16-Nov	2.5	Update documentation of Curtis Bay Inventory results and database documentation.
16-Nov	1.7	Update documentation for Lake Charles 404 testing.
16-Nov	1.5	Work on SPA testing and discuss SPA testing documentation with R. Boyle (PwC) for testing codes and SAP links.
16-Nov	0.9	Discuss Mt. Pleasant procedures and plan of action with K. Chen (Grace).
17-Nov	0.1	Discuss Payroll (404) question with N. Johnson (PwC).
17-Nov	1.1	Update documentation for Lake Charles for controls testing: Inventory, Procurement.
17-Nov	0.3	Update Lake Charles documentation for Sales/Order Processing, Accounts Payable.
18-Nov	2.2	Review controls testing reports for SPA and determine additional information needed.
18-Nov	0.7	Update documentation for fixed assets process.
18-Nov	1.3	Update documentation for financial reporting - ECCS.
18-Nov	1.8	Update documentation for financial reporting - Financial Reporting Process.
18-Nov	0.9	Finish updating documentation for fixed assets process.
18-Nov	1.1	Update documentation for Corporate Treasury.
19-Nov	1.0	Interim work status update meeting. Present: S. Rahmani, N. Johnson, P. Katsiak, and K. Bradley - all PwC.
19-Nov	2.1	Document and review results of physical inventory observation for Curtis Bay, MD into database.
19-Nov	0.6	Contact F. Arevalo (Grace) and discuss travel information and arrangements pertaining to inventory count for Mt. Pleasant, Grace.
19-Nov	0.4	Discuss results of SPA Testing and documentation obtained with R. Boyle (PwC).
19-Nov	1.6	Work on SPA testing and discuss results pertaining to documentation for SPA testing and information obtained with R. Boyle (PwC) and B. Czajkowski (PwC) intermittently.
19-Nov	0.5	Discuss Customer Pricing List with R. Bowers (Grace).
19-Nov	1.4	Analyze data and make sample selections from Customer Pricing List.
19-Nov	0.4	Document selections made and data from Customer Pricing List.
20-Nov	0.4	Update PBC lists for update testing for Lake Charles, LA.
20-Nov	0.5	Update PBC lists for update testing for Treasury.
20-Nov	0.4	Update PBC lists for update testing for Credit & Collections.
20-Nov	1.5	Update PBC lists for update testing for Curtis Bay, MD.
20-Nov	0.7	Review Lower of cost or market step and documentation for methods of testing.
20-Nov	0.6	Obtain population listing for lower of cost or market testing and selections & sort data.
20-Nov	1.3	Review lower of cost or market documentation, discuss with S. Rahmani (PwC), and determine proper method of testing.
20-Nov	0.4	Review testing of controls for Mt. Pleasant, TN.
20-Nov	1.1	Review count selections and method for Mt. Pleasant.
23-Nov	1.5	Review plan for physical inventory observation for Mt. Pleasant.
23-Nov	0.5	Review Mt. Pleasant inventory observation procedures.
23-Nov	0.6	Discuss Mt. Pleasant physical inventory observations with S. Rahmani (PwC).
23-Nov	0.3	Schedule Mt. Pleasant physical inventory observation set up call.
23-Nov	0.5	Review policy for LCOM and inventory valuation.
23-Nov	0.8	Review population and determine sample selection to be pulled.
23-Nov	1.4	Pull sample selections for lower of cost or market from SAP.
23-Nov	0.3	Discuss lower of cost or market testing methods with S. Rahmani (PwC).
23-Nov	1.4	Pull additional selections for lower of cost or market from SAP.

23-Nov	0.1	Follow-up with R. Boyle (PwC) to determine if any additional documentation for SPA testing is necessary.
23-Nov	0.3	Document results of lower of cost or market selections in testing spreadsheet.
24-Nov	1.7	Update documentation for Financial Reporting Process - Financial Reporting and ECCS.
24-Nov	1.2	Edit and update documentation for Corporate Treasury.
24-Nov	1.1	Update documentation for Credit and Collections.
24-Nov	0.6	Discuss Treasury control 2.3.4 and documentation with E. Henry (Grace).
24-Nov	0.7	Discuss Treasury control 2.1.10 and documentation with E. Henry (Grace).
24-Nov	0.3	Send email request to T. Mohammed (Grace) requesting additional documentation for Treasury controls.
		Discuss request and obtain additional documentation for Financial Reporting from L. Reynolds (Grace) for
24-Nov	0.3	Quarterly and year end Earnings Calls.
24-Nov	1.3	Pull additional selections for lower of cost or market selections.
24-Nov	0.8	Document additional selections for lower of cost or market testing.
25-Nov	1.3	Update documentation for lower of cost or market sample selections and template documentation.

118.0
Total Grace Financial Statement Audit Charged Hours

WR Grace & Co.
Time Summary Report - Time Tracking
Month ended November 30, 2009

Date	Hours	Description of Services Provided
TIME TRACKING TIME INCURRED		
Name: Kathleen Bradley		
2-Nov	1.4	Tying Out changes in Footnote 10 in new draft of 10Q
2-Nov	0.5	Talking to S.Hawkins (Grace) about MD&A Grace Overview PVME Table
2-Nov	1.1	Working on Preliminary Analytics for Grace consolidated
2-Nov	0.2	Sending E. Austraw (Grace) an email containing questions in regards to the MD&A PVME tables
2-Nov	1.2	Tying out changes in Footnote 17 (now 18)
2-Nov	0.9	Preliminary Analytics
2-Nov	0.2	Reviewing PVME Response from E. Austraw (Grace)
2-Nov	0.9	Working on Preliminary Analytics for Grace Davison
2-Nov	0.9	Working on Preliminary Analytics for Grace GCP
3-Nov	1.5	Working on Grace Europe Preliminary Analytics
3-Nov	0.3	Fixing the footnote numbers referenced in the prior tie outs due to Grace revision that caused numbers to change
3-Nov	1.0	Preliminary Analytics for Grace Latin America
3-Nov	0.8	Formatting preliminary analytics to make them more reader friendly and posting them into the step
3-Nov	0.4	Uploading Grace Corporate process flowcharts from Internal Audit portal into PwC database
3-Nov	0.5	Assisting T. Puglisi (Grace) in downloading the newest version of the automated disclosure checklist which includes the new FASB Codification references
3-Nov	0.4	Documenting Corporate process flowcharts in their steps
3-Nov	0.6	Completing Footnote 10 tie out for 10Q
3-Nov	0.5	Pulling Davison Process Flowcharts from Internal Audit Portal and attaching them into PwC database
4-Nov	0.8	Looking up Emirates Chemical, Grace subsidiary in SAP and comparing SAP numbers to numbers reported in Emirate's financial statements
4-Nov	1.3	Printing Q3 steps and related attachments for T. Smith (PwC) so he could review the documentation and conclusions
4-Nov	0.6	Discussing setting up the SP&Rs in Year end Database with P. Katsiak (PwC)
4-Nov	0.1	Tying out the Statement of Operations in the newest 10Q draft
4-Nov	1.0	Attaching Summary Plan and Results for year end audit in the database for corporate and documenting
4-Nov	0.2	Tying Out Footnote 16 in new draft of 10Q
4-Nov	1.0	Attaching Summary Plan and Results for year end audit in appropriate sections in the database for Grace Davison and documenting steps
5-Nov	1.2	Attaching Summary Plan and Results for year end audit in appropriate sections in the database for Grace GCP and documenting steps
5-Nov	0.9	Going through SP&R for Grace Corporate on order to ensure the necessary testing steps are in the database
5-Nov	1.0	Classifying steps in Corporate database into those that are required to be done during Interim and those that are to be completed after Year end
5-Nov	1.0	Going into PwC Integrated Audit database and pulling steps required in SP&R but not in database into the database for Grace Corporate
5-Nov	1.2	Following up on various Press Release notes
5-Nov	0.6	Following up on Press Release Statement of Cash Flows notes
5-Nov	0.8	Going through SP&R for Grace Davison on order to ensure the necessary testing steps are in the database
5-Nov	0.7	Classifying steps in Grace Davison database into those that are required to be done during Interim and those that are to be completed after Year end
5-Nov	0.8	Tying out charts in the first half of MD&A
5-Nov	0.8	Tying out written part of first half of MD&A
5-Nov	0.8	Going through 10Q support binder in T.Puglisi's (Grace) office to find recalculations of MD&A percentages
6-Nov	1.5	Tying out final MD&A numbers before 10Q is released by Grace to SEC
6-Nov	0.7	Going into PwC Integrated Audit database and pulling steps required in SP&R but not in database into the database for Grace Davison
6-Nov	0.7	Fixing preliminary analytics per notes from P.Katsiak (PwC)
6-Nov	0.7	Going through SP&R for Grace GCP on order to ensure the necessary testing steps are in the database
6-Nov	0.5	Classifying steps in Grace GCP database into those that are required to be done during Interim and those that are to be completed after Year end
6-Nov	0.5	Meeting with N. Johnson, A. Garleb, S. McNeilly, P. Katsiak, L. Keorlet (all PwC) about year end audit plan
6-Nov	0.8	Going into PwC Integrated Audit database and pulling steps required in SP&R but not in database into the database for Grace GCP
6-Nov	0.5	Going through SAP looking for Emirates Chemical's (Grace subsidiary) financial information from 2003-2008
6-Nov	0.4	Going over a project related to internal controls and 404 testing with L. Keorlet (PwC)

9-Nov	1.1	Pulling internal controls from the internal control matrices of Corporate and combining them into one spreadsheet in order for T.Smith (PwC) to review 404 testing approach
9-Nov	1.5	Pulling internal controls from the internal control matrices of Davison and combining them into one spreadsheet in order for T.Smith (PwC) to review 404 testing approach
9-Nov	1.6	Pulling internal controls from the internal control matrices of GCP and combining them into one spreadsheet in order for T.Smith (PwC) to review 404 testing approach
9-Nov	1.4	Pulling internal controls from the internal control matrices from Worms, Germany team and combining them into one spreadsheet in order for T.Smith (PwC) to review 404 testing approach
9-Nov	1.1	Pulling internal controls from the internal control inventory matrices from Davison and GCP and combining them into one spreadsheet in order for T.Smith (PwC) to review 404 testing approach
9-Nov	1.1	Going through combined spreadsheet and deleted duplicate controls
10-Nov	0.8	Finishing list of compiled controls for T. Smith (PwC)
10-Nov	0.7	Mapping Emirates Chemical (Grace Subsidiary) 12/31/2007 TB into Financial Stmt Form in order to compare to 12/31/07 FS
10-Nov	0.6	Pulling Corporate Process Flowcharts from Internal Audit SOX Portal and attaching in the Database
10-Nov	0.7	Pulling Davison Process Flowcharts from Internal Audit SOX Portal and attaching in the Database
10-Nov	0.6	Pulling GCP Process Flowcharts from Internal Audit SOX Portal and attaching in the Database
10-Nov	0.6	Making Q3 external binder cover pages
10-Nov	0.4	Pulling Grace's filed 3rd Quarter 10Q from their website
10-Nov	1.0	Verifying that final financials matched numbers that were given to us by Grace in their final draft
10-Nov	1.0	Verifying that final notes to the financial statements matched notes that were given to us by Grace in their final draft
10-Nov	0.6	Verifying that final MD&A of the FS matched MD&A that was given to us by Grace in their final draft
10-Nov	0.2	Pulling Property and Equipment reporting policies from the Grace Intranet
10-Nov	0.1	Pulling Goodwill reporting policies from the Grace Intranet
10-Nov	0.4	Reading through the Grace Goodwill policies and documenting them in the database
11-Nov	1.0	Reading through the Grace Property and Equipment policies pulled from the Grace Intranet
11-Nov	0.5	Comparing Emirates Chemicals Trial Balance Mapping to their 12/31/07 financial statements and sending to L.Keorlet (PwC)
11-Nov	0.7	Documenting summary of Grace Property and Equipment policy
11-Nov	1.2	Documenting summary of Grace Property and Equipment Implementation Guides, obtained from Grace Intranet
11-Nov	0.8	Creating a list of process flowcharts that internal audit has not yet updated on the SOX Portal for Corporate
11-Nov	0.8	Creating a list of process flowcharts that internal audit has not yet updated on the SOX Portal for Davison & GCP
11-Nov	1.3	Updating review of minutes and contracts step 20020 in Year end database to reflect information learned during Q3
11-Nov	0.4	Compiling minutes from all the Grace Board of Directors, Audit Committee, Compensation Committee and Nominating Committee meetings that have occurred during 2009 this far and attaching in year end database
11-Nov	0.6	Reading the Year End Audit Strategy Memo
11-Nov	0.1	Logging into Blackline to try and pull Goodwill and Intangible account balances as of 10/31/09
11-Nov	0.6	Reading the year end Fraud Risk Memo
12-Nov	1.5	Setting up the ART section of the MyClient Database
12-Nov	0.2	Attempting to pull Goodwill reconciliations off of Blackline
12-Nov	0.1	Attaching SP&Rs into Davison section
12-Nov	0.2	Preparing Davison Leadsheets
12-Nov	0.3	Documenting controls steps in Davison
12-Nov	1.4	Preparing Prepaid Expenses leadsheet for Corporate
12-Nov	1.4	Preparing substantive analytic for Prepaid Expenses for Corporate
13-Nov	0.8	Putting interim Trial Balance amounts into the corporate Deferred Charges leadsheets
13-Nov	1.0	Putting interim Trial Balance amounts into the corporate Accruals and other deferrals leadsheet
13-Nov	0.5	Preparing a substantive analytic to test intangible assets for Davison
13-Nov	1.0	Q3 Binder cover page and finalizing
13-Nov	0.8	Preparing the Intangibles Leadsheet for Davison with 10/31/09 information
13-Nov	0.9	Preparing substantive analytics for Goodwill and Intangibles for ART
16-Nov	0.7	Working on ART Goodwill Interim Testing
16-Nov	0.9	Davison Interim Testing for Repairs and Maintenance
16-Nov	0.9	Davison Interim Testing for Depreciation
16-Nov	0.8	Davison Interim Leadsheet for PP&E
16-Nov	0.8	Davison PP&E Interim Testing for Construction in Progress
16-Nov	0.5	Working on Davison Goodwill Interim Testing
16-Nov	0.2	Working on Corporate Purch and Payable Accounts Payable Analytic
16-Nov	0.2	Rolling forward ART Leads for A/P
16-Nov	0.1	Rolling forward ART Leads for Cash
16-Nov	0.2	Documenting Corporate Payroll Lead Steps
16-Nov	0.8	Predocumenting Davison Cash Leadsheet and SP&R steps
16-Nov	0.7	Working on Davison PP&E Substantive Analytic for Interim Testing
17-Nov	0.4	Working on Davison PP&E Substantive Analytic for Interim Testing
17-Nov	0.1	Documenting Davison Goodwill Leadsheet step
17-Nov	1.0	Pulling updated Internal Audit Process Flowcharts from the Sarbanes Oxley Grace Portal for Corporate
17-Nov	1.1	Pulling updated Internal Audit Process Flowcharts from the Sarbanes Oxley Grace Portal for Davison
17-Nov	0.6	Reading the 12/31/2009 YE Grace Audit Strategy Memo

17-Nov	0.1	Checking Blackline for Goodwill and Intangible Asset Reconciliations performed by Grace
17-Nov	0.4	Pulling the Grace PP&E Equipment Davison and Darex 10/31/2009 Reconciliations from Blackline
17-Nov	1.3	Reconciling the Davison PP&E Rollforward as of 10/31/2009 to the trial balance and footing and tying numbers
17-Nov	1.0	Reconciling the Darex PP&E Rollforward as of 10/31/2009 to the trial balance and footing and tying numbers
17-Nov	1.2	Performing Substantive analytic procedures over the Davison PP&E Rollforward
17-Nov	1.1	Performing Substantive analytic procedures over the Darex PP&E Rollforward
18-Nov	0.8	Working on the Davison PP&E Rollforward Substantive Analytic
18-Nov	0.9	Working on the Darex PP&E Rollforward Substantive Analytic
18-Nov	0.8	Looking for unusual/material items in the rollforward substantive analytics and making list of questions to discuss with G.Bode (Grace)
18-Nov	0.8	Discussing unusual/material items in the PP&E rollforward with G.Bode
18-Nov	1.1	Documenting support obtained from G.Bode (Grace) for questions concerning the Davison and Darex Rollforwards
18-Nov	0.1	Documenting Corporate Cash Leadsheet Step
18-Nov	0.2	Documenting Corporate Payroll Leadsheet Step
18-Nov	0.4	Reading through Scoping for year end audit in order to determine which company codes have been scoped to send out bank reconciliations
18-Nov	0.2	Checking Blackline for Goodwill and Intangibles Reconciliations
18-Nov	0.6	Pulling Davison Goodwill and Intangibles Reconciliations from Blackline
18-Nov	1.2	Working on interim testing for Corporate Prepaids
18-Nov	0.3	Documenting Interim Testing for Davison Prepaids
18-Nov	0.3	Emailing G. Bode further questions about Davison PP&E Rollforward
18-Nov	0.4	Looking through Significant Contracts step for Accounts Payable Davison for prior and current year
18-Nov	0.3	Going through ART steps to verify Interim testing that needs to be completed
18-Nov	0.6	Corporate Prepaids- Looking at Invoices PBC Heather Janes (Grace)
19-Nov	0.6	Going through testing of invoices for corporate prepaids provided by Heather Janes (Grace)
19-Nov	0.4	Going through and updating the Audit Control Tool to reflect documents received from Grace personnel for PPE, Prepaids and GW
19-Nov	0.8	Grace status meeting with P.Katsiak, S. McNeilly, S. Rahmani and N.Johnson (all PwC)
19-Nov	0.5	Going through Corporate Trial Balance for 10/31/2009 and verifying that all material accounts are to be testing in audit plan
19-Nov	0.6	Discussing remaining 404 and Interim work to be completed with P.Katsiak (PwC)
19-Nov	0.9	Going through database and adding rollforward steps to areas where interim testing is performed
20-Nov	0.7	Completing Controls Validation section of database for Corporate
20-Nov	0.8	Completing Controls Validation section of database for Davison
20-Nov	0.8	Completing Controls Validation section of database for GCP
20-Nov	1.2	Going through Corporate Walkthrough matrices and verifying that person performing control is the person who the walkthrough was performed with
20-Nov	0.9	Going through Davison Revenue controls matrices and verifying that the person performing controls is the person who the walkthrough was performed with
20-Nov	0.8	Going through Davison Purchasing and Payables controls matrices and verifying that the person performing controls is the person who the walkthrough was performed with
20-Nov	0.9	Going through Davison Inventory controls matrices and verifying that the person performing controls is the person who the walkthrough was performed with
20-Nov	0.9	Going through Davison Property Plant and Equipment controls matrices and verifying that the person performing controls is the person who the walkthrough was performed with
20-Nov	0.9	Going through Davison Financial Instruments controls matrices and verifying that the person performing controls is the person who the walkthrough was performed with
23-Nov	0.6	Going through Davison Period End controls matrices and verifying that the person performing controls is the person who the walkthrough was performed with
23-Nov	0.3	Going through GCP Revenue controls matrices and verifying that the person performing controls is the person who the walkthrough was performed with
23-Nov	0.8	Going through Davison Purchasing and Payables controls matrices and verifying that the person performing controls is the person who the walkthrough was performed with
23-Nov	0.7	Removing non-key controls from the controls matrices in the corporate section of the database
23-Nov	0.7	Removing non-key controls from the controls matrices in the Davison section of the database
23-Nov	0.9	Removing non-key controls from the controls matrices in the GCP section of the database
23-Nov	0.2	Documenting Prepaid expenses interim testing for Davison
23-Nov	1.1	Finalizing Davison PP&E interim testing and setting up rollforward testing template for year end
23-Nov	0.4	Meeting with N.Johnson to discuss division of the interim testing responsibilities
23-Nov	0.5	Finalizing Davison Intangible Assets Interim Testing work and preparing year end rollforward template
23-Nov	0.4	Finalizing ART Intangibles Interim Testing
23-Nov	0.7	Pulling updated Internal Audit controls process flowcharts from SOX portal and attaching in database
24-Nov	0.8	Creating Search for Unrecorded Liabilities Targeted Testing Template
24-Nov	1.0	Going through Co 1 10/31/2009 Trial Balance and making sure all significant revenue and receivables balances are captured in the corporate leadsheet
24-Nov	0.9	Going through Co 1 10/31/2009 Trial Balance and making sure all significant Purchasing and Payables balances are captured in the corporate leadsheet

24-Nov	0.9	Going through Co 1 10/31/2009 Trial Balance and making sure all significant property plant and equipment balances are captured in the corporate leadsheet
24-Nov	0.8	Going through Co 1 10/31/2009 Trial Balance and making sure all significant Inventory balances are captured in the corporate leadsheet
24-Nov	0.6	Going through Co 1 10/31/2009 Trial Balance and making sure all significant Investments and Cash balances are captured in the corporate leadsheet
24-Nov	0.8	Going through Corporate Revenues and Receivables walkthrough matrices and steps to take out references to prior year documentation and deleting the documentation from the step
24-Nov	0.7	Going through Corporate Purchasing and Payables walkthrough matrices and steps to take out references to prior year documentation and deleting the documentation from the step
24-Nov	1.0	Going through Corporate Environmental Risk Controls walkthrough matrices and steps to take out references to prior year documentation and deleting the documentation from the step
24-Nov	0.5	Going through Corporate Treasury and Cash Management walkthrough matrices and steps to take out references to prior year documentation and deleting the documentation from the step
25-Nov	1.0	Going through Davison Revenue and Receivables walkthrough matrices and steps to take out references to prior year documentation and deleting the documentation from the step
25-Nov	1.0	Going through Davison Purchasing and Payables walkthrough matrices and steps to take out references to prior year documentation and deleting the documentation from the step
25-Nov	1.1	Going through Davison Inventory walkthrough matrices and steps to take out references to prior year documentation and deleting the documentation from the step
25-Nov	0.8	Going through Davison Property Plant and Equipment walkthrough matrices and steps to take out references to prior year documentation and deleting the documentation from the step
25-Nov	0.5	Going through Davison Financial Instruments walkthrough matrices and steps to take out references to prior year documentation and deleting the documentation from the step
25-Nov	0.8	Going through Davison Period End Financial Reporting Process Controls walkthrough matrices and steps to take out references to prior year documentation and deleting the documentation from the step
<u>124.1</u>		Total Grace Financial Statement Audit Charged Hours

WR Grace & Co.
Time Summary Report - Audit
Month ended: November 30, 2009

Date	Hours	Description of Services Provided
FINANCIAL STATEMENT AUDIT TIME INCURRED		
Name: Ryan Boyle		
9-Nov	1.4	Creation of a PBC request list for Entity Level Controls
9-Nov	1.5	Creation of a PBC request list for Segregation of Duties Controls
9-Nov	1.2	Creation of a PBC request list for Restricted Access
9-Nov	1.6	Review and Documentation of Grace SoD Conflicts and VIRSA ruleset configuration to prepare SoD testing
9-Nov	1.4	SAP vs. ECCS report testing
	1.3	Document in the database the key reports testing approach
10-Nov	1.3	Analysis of Grace SoD pairs and the duties associated with each to prepare SoD testing
10-Nov	0.9	Documentation of Grace incompatible duties naming convention
10-Nov	1.4	Research SAP wiki to identify compatible SoD transaction codes between PwC ACE* tool to and Grace SoD pairs
10-Nov	2.4	Creation of SoD Authority Matrix for Grace
10-Nov	1.4	Creation of PBC request list for ITGC testing to commence in December
10-Nov	1.1	Document in the database the approach to SoD testing for both design and operating effectiveness
10-Nov	1.2	Roll-forward information ITGC information from prior year audit
11-Nov	0.7	Research and documentation of in-scope sales organizations and billing types for Application Controls Testing
11-Nov	0.6	Review of prior year SoD and Restricted Access database in preparation for meeting with B. Summerson (Grace)
11-Nov	1.0	Meeting with B. Summerson (Grace) and P. Crosby (PwC) to discuss Grace SoDs and Restricted Access
11-Nov	1.6	Update the step 'Evaluate Key Reports' in the database with information gathered from prior year audit and F.S. audit team
11-Nov	1.8	Update the step 'SAP SOD and Restricted Access' database with information gathered from meeting with Barb
11-Nov	1.9	Restricted Access testing
11-Nov	1.6	SoD testing
12-Nov	2.4	Document translation between ACE* tool and Grace VIRSA rulesets via the ACE* GTL for SAP ECC 6.0 to prepare ACE* testing
12-Nov	1.9	Research ACE* GTL for built-in SoD tests compatible with the defined Grace incompatible duties pairs
12-Nov	0.2	Discuss with P. Crosby and P. Chairasertsi (both PwC) the Sales document mapping
12-Nov	1.4	Research Grace SAP environment to obtain the last change date related to each key report
12-Nov	1.1	Research Grace SAP environment to determine whether key reports selected by F.S. Audit team for testing are custom (i.e. beginning with a 'z') or standard
12-Nov	1.7	SoD Testing
13-Nov	1.6	Creation of an overall Grace requests tracking template
13-Nov	1.3	Documentation of all Grace t-codes and authorization objects associated with each duty identified in the SoD pairings
13-Nov	0.9	Documentation of all Grace 'profiles' created that are required to executed within SAP and ability identified in an SoD pair
13-Nov	1.6	Documentation of ACE* t-codes and authorization objects required for a sample of 5 Grace SoD pairs
13-Nov	1.2	Documentation of detail description for each ACE* ability identified in one of the 5 selected Grace SoD pairings
13-Nov	1.1	Creation of a testing matrix for ACE* vs. VIRSA incompatible duties design testing
16-Nov	4.1	Compilation of custom and standard key reports document as selected by the PwC Financial Statement audit team for SPA testing to establish reliance over reports
16-Nov	0.6	Email to E. Bull (Grace) covering the key reports identified by PwC F.S. audit team conveying requested meetings with appropriate IT contacts

16-Nov	0.3	Email to S. McNeilly (PwC) requesting additional information for certain key reports
16-Nov	0.5	Update to the SPA Automated Controls Matrix with the inclusion of a 'Status' column for each control
16-Nov	1.3	Identification of all t-codes recommended by ACE* for a given duty that are not in place in the Grace SAP environment
16-Nov	0.4	Update to the key reports matrix with comments from S. McNeilly (PwC F.S. Audit)
16-Nov	1.1	Research within Grace SAP environment for further detail over the SART t-code identified for a number of key SAP reports
16-Nov	1.4	Key reports testing
17-Nov	0.8	Email to E. Lestrangle (Grace) summarizing key reports testing approach and requested meetings
17-Nov	1.1	Reports Testing for SART
17-Nov	2.1	Key reports testing
17-Nov	1.1	Automated controls testing
17-Nov	1.0	Meeting with E. Lersad (Grace), and B. Czajkowski (PwC) to convey key reports testing approach and meeting requests
17-Nov	0.7	Follow-up email to E. Lersad (Grace) summarizing PwC requests for key reports
17-Nov	2.9	Database documentation for both key reports and automated controls testing progress
18-Nov	0.9	Preparation for key reports meeting Grace personnel by gathering information related to the reports from the Grace portal
18-Nov	0.6	Email outlining the key items to discuss during reports meeting
18-Nov	1.0	Meeting with E. Lerstad (Grace) and P. Crosby (PwC) to discuss technical details of key reports identified within scope for IT responsibility
18-Nov	0.4	Email to P. Katsiak (PwC) to request additional information from Grace business users for certain key reports
18-Nov	0.8	Documentation of notes taken during meeting Grace personnel.
18-Nov	2.1	Automated controls testing
18-Nov	3.9	Key reports testing
19-Nov	1.0	Meeting with E. Taylor, E. Lerstad (both Grace) and B. Czajkowski (PwC) to discuss technical details of key reports identified within E. Taylor's (Grace) scope for IT responsibility
19-Nov	0.9	Documentation of notes taken during meeting with E. Taylor (Grace) in the database
19-Nov	0.5	Email to S. McNeilly (PwC) for one follow up business user report request item
19-Nov	1.2	Update to the status and detail documentation of the Automated Reports Matrix
19-Nov	0.3	Emails to inform Grace personnel of a cancelled meeting
19-Nov	0.5	Key reports status and open request items email to E. Lerstad (Grace) to convey key reports testing progress and open items
19-Nov	0.5	Research in the Grace portal for technical details covering the Daily Flash Report
19-Nov	4.8	Key reports testing
20-Nov	0.5	Follow up email with E. Taylor (Grace) covering the Journal Entries audit report
20-Nov	0.6	Email to S. Miller (Grace) outlining key reports to be discussed at 4pm meeting
20-Nov	0.4	Email covering follow ups needed as a result of testing over the Price By Customer report
20-Nov	0.5	Research the Grace portal for technical details covering the Vendor Audit report
20-Nov	0.4	Email to E. Taylor (Grace) for follow up questions related to the FI Invoice / FI CM key report
20-Nov	1.0	Meeting with S. Miller, E. Lerstad (both Grace) to discuss technical details of key reports identified within the scope of responsibility.
20-Nov	5.2	Key reports testing
20-Nov	1.1	Overall status update related to SoD testing, Application Controls testing, and key reports testing communication to P. Crosby and B. Czajkowski (PwC)

92.2**Total Grace Financial Statement Audit Charged Hours**